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MANCHESTER
New Hampshire

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NEW HAMPSHIRE

ANNUAL REPORT

For the Year

1936

Photo by Leslie

HON. DAMASE CARON, Mayor

EIGHTY-SEVENTH

Annual Report

OF THE

CITY OF

MANCHESTER

NEW HAMPSHIRE

FOR THE YEAR ENDING

DECEMBER 31, 1936

Printed by
P. F. FITZPATRICK & SON, INC.
MANCHESTER, N. H.

1937

MANCHESTER CITY GOVERNMENT
1936

Mayor

DAMASE CARON, M.D. ..... Office, City Hall
Chosen at election in November, 1935. Salary $3,000 per annum.

Mayor's Secretary

Yvan R. Caron ..... Office, City Hall
Appointed by the Mayor. Salary $1500 per annum.

Aldermen

Ward 1. Dana A. Emery.
Ward 2. Albert L. Clough.
Ward 3. Harry E. Nyberg.
Ward 4. Warren A. Bodwell.
Ward 5. Martin F. Glynn.
Ward 6. Michael J. Keane.
Ward 7. Thomas B. O'Malley.
Ward 8. Walter J. Richard.
Ward 9. James E. Hannon.
Ward 10. William N. Brown.
Ward 11. Thomas C. Jennings.
Ward 12. Albert J. Dumas.
Ward 13. Almon A. Boisvert.

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*Board of Aldermen**

STANDING COMMITTEES

Accounts—Aldermen Nyberg, Keane, O'Malley.
Bills on Second Reading—Aldermen Keane, Emery, Nyberg.
Cemeteries—Aldermen Emery, Clough, Keane, Bodwell, Brown.

City Planning—Aldermen O'Malley, Dumas, Brown.

Claims—Aldermen O'Malley, Dumas, Bodwell.

Enrollment—Aldermen Boisvert, Glynn, Bodwell.

Finance—The Mayor, Aldermen Clough, Emery, Jennings, Boisvert, O'Malley, Richard, Nyberg.

Lands and Biuldings—Aldermen Jennings, Richards, Dumas.

Licenses—Aldermen Glynn, Keane, Boisvert.

Lighting Streets—Aldermen Keane, Jennings, Hannon.

Streets and Sewers—Aldermen Brown, Hannon, Nyberg.

Board of Recreation—Aldermen Clough, Boisvert.

Minor Offices—Aldermen Brown, Bodwell, Hannon.

Radio—Aldermen Glynn, Clough, Hannon.

Special Tax Committee—Aldermen O'Malley, Emery, Bodwell.

* First named Chairman.

Finance Commission

Omer H. Amyot, Chairman	Term expires January, 1939
Walter B. McGregor	Term expires January, 1938
J. Fred French	Term expires January, 1940

Appointed by Governor for a term of three years. Salary $200 per annum.

City Auditor

Leo G. Riel — Office, City Hall

Appointed by the Mayor and confirmed by Board of Aldermen in January annually. Salary $2500 per annum.

City Treasurer

Frank D. McLaughlin — Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $2500 per annum.

Collector of Taxes

William O. Corbin . . . Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary $2500 per annum.

Assessors

Michael J. Healy, Chairman . . . Term expires January, 1941
Eugene T. Sherburne . . . Term expires January, 1937
Edward J. Robitaille . . . Term expires January, 1939

One member elected by Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary—Chairman $2800. Members of Board, $2500 per annum.

City Solicitor

Aloysious J. Connor . . . The Amoskeag Bank Building

Elected by Board of Mayor and Aldermen in January biennially. Salary $1600 per annum.

City Clerk

Michael J. Quinn . . . Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary $3000 per annum.

Superintendent of Public Buildings

William F. Sullivan . . . Office, City Hall

Elected in the month of April by Board of Aldermen for a term of 4 years. Salary $2700 per annum. Term expires April, 1939.

Registrars of Voters

Donat H. Richer, Chairman	Term expires May, 1938
Arthur W. DeMoulpied	Term expires May, 1937
Michael E. Ahern, Clerk	Term expires May, 1939

Appointed by Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board $400 per annum. Clerk of Board $750 per annum.

Police Commission

Elroy Batchelder, Chairman	Term expires September, 1938
Harry L. Watson, Clerk	Term expires September, 1936
Joseph Laberge	Term expires September, 1937

Appointed by the Governor for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief of Police

Michael J. Healy — Office at Police Station

Appointed by Commissioners. Salary $5000 per annum.

Deputy Chief of Police

James F. O'Neil — Office at Police Station

Appointed by Police Commission. Salary $2800 per annum.

Municipal Court

Charles A. Perkins, Justice	Salary $2400 per annum
Alfred J. Chretien	Salary $800 per annum

Appointed by Governor. Term until 70 years of age.

Robert C. Laing, Clerk and Probation Officer Salary $1500 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

James A. Broderick, Chairman	Term expires May, 1938
Alfred Duval	Term expires May, 1939
Fred Hecker, Clerk	Term expires May, 1937

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Chairman $150 per annum. Members of Commission $100 per annum.

Chief Engineers

Charles H. French — Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary $4500 per annum.

Deputy Chief Engineers

Edwin W. Merrill ..... Salary $3000 per annum
Arthur J. Provost ..... Salary $2900 per annum
Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

George A. Wingate ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen biennially in January. Salary $2100 per annum.

Board of Health

Jules O. Gagnon, M.D., Chairman	Term expires February 1, 1939
James J. Powers, M.D.	Term expires February 1, 1937
Maurice Watson, M.D.	Term expires February 1, 1938

One member appointed by the Mayor annually in the month of January. Salary $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

Howard A. Streeter, M.D. Salary $4500 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leon H. Goulet, (Master	Term expires January 1, 1941
Hugh Taylor, (Journeyman)	Term expires January 1, 1941
William M. Cullity, (Inspector)	Term: Until successor is appointed

Three Members appointed by the Mayor and confirmed by the Board of Aldermen in January, Two Members for a Term of Five Years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an Indefinite Period or until such time that his successor has been named and qualified.

William M. Cullity, Chairman

John R. Finnigan, Clerk

City Physician

Lucien P. Guay, M.D. Office, 181 Wilson Street

Elected by vote of the Board of Mayor and Alderman in January, biennially. Salary $1200 per annum.

Department of Highways

George B. Looney, Chairman	Term expires January, 1938
Clarence A. Bennett, Clerk	Term expires January, 1937
Alfred Cote	Term expires January, 1939

One member annually elected by Board of Mayor and Aldermen for a term of three years. Salary: Chairman $250 per annum. Members of Board $200 per annum.

Surveyor

Francis B. Kenney ..... Office, City Hall

Elected by the Commissioners of Department of Highways. Salary $5000 per annum.

Commissioner of Charities

Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary $2100 per annum.

School Department

School Committee

Damase Caron, M.D., Mayor, ex-officio, Chairman

Ward 1. Chester W. Jenks.
Ward 2. Henry W. N. Bennett.
Ward 3. Walter A. Bartlett.
Ward 4. George H. Griffin.
Ward 5. Philip W. Sheridan.
Ward 6. James E. Barry.
Ward 7. James F. Berry.
Ward 8. Daniel B. O'Connor.
Ward 9. William Bremner.
Ward 10. Frank L. McAllister, Vice-Chairman of the Board.
Ward 11. Ralph F. Scannell.
Ward 12. Albert Miville.
Ward 13. Euclide F. Geoffrion.

Chosen at the election in November, 1935, for a term of two years. Salary $100 per annum.

Charles H. Martel ..... Clerk of the Board

Appointed biennially by the Board. Salary $1000 per annum.

Superintendent of Schools

Louis P. Benezet — Office, 88 Lowell Street

Terms expires July 1, 1938. Salary $7000 per annum. $5000 paid by City of Manchester and $2000 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent and Purchasing Agent

Austin M. Gibbons — Term expires July 1, 1939

Nominated by members of School Board and elected by State Board of Education. Salary $5000 per annum. $3000 paid by City of Manchester, $2000 paid by State of New Hampshire.

Trustees of Carpenter Memorial Library

Damase Caron, M.D., Mayor, ex-officio

Frank P. Carpenter	Term expires October 1, 1937
Wilfrid J. Lessard	Term expired October 1, 1936
Samuel P. Hunt	Term expires October 1, 1938
Allan M. Wilson	Term expires October 1, 1939
William Starr	Term expires October 1, 1940
Mrs. Mary C. Manning	Term expires October 1, 1941
W. Parker Straw	Term expired October 1, 1935

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

F. Mabel Winchell — Salary $2600 per annum

Elected by the Trustees of Library

Water Commissioners

Damase Caron, M.D., Mayor, ex-officio

J. Brodie Smith, Chairman	Term expires January, 1937
Murray H. Towle	Term expires January, 1941
Edgar J. Knowlton, Clerk	Term expires January, 1940
D. Frank Shea	Term expires January, 1939
Albert J. Precourt	Term expires January, 1938
Odilon Demers	Term expired January, 1936

One member elected annually by the Board ow Mayor and Aldermen, in the month of September, for a term of six years.

Superintendent of Water Works

Percy A. Shaw Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary $5000 per annum.

Trustees Board of Recreation and Aviation

Edward Flanagan, Chairman	Term expired March 1, 1936
James F. O'Neil, Clerk	Term expires March 1, 1937
Almon A. Boisvert	Term expires January 1, 1938
Albert L. Clough	Term expires January 1, 1938
Edgar L. Gadbois	Term expires March 1, 1938

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, on each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of clerk $500 per annum.

City Planning Board

Alexis F. Bisson, Chairman	Term expires December 31, 1938
Romeo Lamy	Term expires December 31, 1940
Thomas M. Smith	Term expires December 31, 1936
William F. Howes	Term expires December 31, 1937
Harry C. Jones	Term expires December 31, 1939

Frank P. Carpenter, Chairman Parks and Playgrounds Commission, ex-officio.

Alfred T. Dodge, Engineer Highway Department, ex-officio.

Five members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. Two members serve ex-officio.

Board of Adjustment

Dennis E. O'Leary	Term expires March 1, 1940
Vaughn D. Griffin	Term expires March 1, 1938
Thomas J. Walsh, Chairman	Term expires March 1, 1937
Edmond Boisvert	Term expires March 1, 1941
Joseph T. Manseau	Term expires March 1, 1939

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary $100 per annum.

Trustees of Cemeteries

Agnes O'Malley	Term expires January, 1939
Clarence H. Knowles	Term expires January, 1939
Judge Robert J. Peaslee	Term expires January, 1940
John H. Rice	Term expires January, 1940
Fred W. Pingree	Term expires January, 1937
Mrs. Mary C. Manning	Term expires January, 1937
Harold M. Worthen	Term expires January, 1938
Jeremiah J. Tobin	Term expires January, 1938

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

John H. Erskine	Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary $3100 per annum.

Trustees of Cemetery Funds

Damase Caron, M.D., Mayor, ex-officio

Norwin S. Bean, Clerk	Term expires January, 1940
Harry L. Additon	Term expires January, 1945

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

Frank D. McLaughlin, Treasurer	Salary $500 per annum

City Weigher

Michael J. Fahey ... Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary $1200 per annum.

Inspector of Petroleum

Carl Shellenberg ... Office, 265 Sullivan Street

Elected by vote of Board of Mayor and Eldermen in January, biennially.

Parks and Playgrounds Commission

Frank P. Carpenter, Chairman	Term expires April 1, 1937
Mrs. Elliot C. Lambert	Term expires April 1, 1941
William H. McQuade	Term expires April 1, 1938
Pierre J. Charron	Term expires April 1, 1939
W. Parker Straw, Clerk	Term expires April 1, 1940

One member appointed annually by Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

Thomas F. Sweeney

Elected by Parks and Playgrounds Commission. Salary $2700 annually.

Selectmen

WARD 1

Stoddard B. E. Chase — Gorden E. Wheeler

Cyril D. Athearn

WARD 2

William J. Gauthier — Will G. Fraser

Victor C. Johnson

WARD 3

Joseph A. St. Pierre — Michael A. Talty

John E. Walsh

WARD 4

Joseph N. Goulet — Walter E. Gendreau

Earle R. Puffer

WARD 5

George T. Healy — Martin L. Mahoney

Patrick J. Creighton

WARD 6

Joseph B. Shea — John J. O'Connor

John E. Conlon

WARD 7

George A. Murray — Arthur J. Sheehan

John J. Donnelly

WARD 8

Eugene Poulin — Clarence H. Knowles

Lee A. Grant

WARD 9

Leo Boisvert — Eugene Hebert

Edward W. Morris

WARD 10

Gustave F. Wenzel — John Clark

Donald E. Quimby

WARD 11

Joseph P. Lyons Henry C. Gossler

James E. Heron

WARD 12

Charles A. Caron Joseph R. Nadeau

Louis J. Soucy

WARD 13

Thomas Ladouceur Lionel V. Lesmerises

P. Lorenzo Gauthier

Salary $60 per term.

Moderators

Ward 1. Charles B. Bodwell.
Ward 2. Guy L. Foster.
Ward 3. John A. Grace.
Ward 4. Maurice F. Fitzgerald.
Ward 5. Philip W. Sheridan.
Ward 6. Edward F. Flanagan.
Ward 7. Thomas J. Walsh.
Ward 8. Eugene Delisle.
Ward 9. William J. Lane.
Ward 10. James J. Madden.
Ward 11. Cornelius H. Callahan, Jr.
Ward 12. Antoine Letendre.
Ward 13. Adolphe Duval.

Salary $15 for each election or primary.

Ward Clerks

Ward 1. Osgood G. S. Nutting.
Ward 2. Carl O. Seaman.
Ward 3. Harry E. Nyberg.
Ward 4. John A. Milnes.
Ward 5. Bernard McQueeney.

Ward 6. James F. Byrne, Jr.
Ward 7. Edmond J. Fortin.
Ward 8. Edmond Benoit.
Ward 9. Francis A. McDermott.
Ward 10. George J. Delisle.
Ward 11. Francis P. Grady.
Ward 12. Roch A. Martel.
Ward 13. Origene E. Lesmerises.

Salary $80 per term.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1936

CITY BRIDGES	Buildings	Land	Equipment	Total
Amoskeag Falls Bridge				$150,000.00
Cohas Brook Bridge				7,000.00
Elm Street Bridge				50,000.00
Goffs Falls Bridge, Brown Avenue				3,500.00
Granite Street Bridge				200,000.00
Granite Street Bridge, end of Parker Street				6,000.00
Kelley Street Bridge				115,000.00
McGregor Bridge, West Bridge Street	(Carried Away during Flood of March 1936)			
Print Works Bridge, Granite Street				15,000.00
Proctor Avenue Bridge				4,000.00
Queen City Bridge				900,000.00
Second Street Bridge				60,000.00
South Main Street Bridge				40,000.00
Total				$1,550,500.00

CITY CEMETERIES	Buildings	Land	Equipment	Total
Amoskeag Cemetery, Goffstown Road		$1,100.00	$76.95	$1,176.95
Brown Avenue Cemetery		200.00		200.00
Huse Cemetery, Mammoth Road		870.00		870.00
Huse Cemetery, Young-Sunnyside		1,000.00		1,000.00
Merrill Cemetery, Huse Road		200.00		200.00
Pine Prove Cemetery, Brown Avenue	$83,890.00	444,000.00	10,997.85	538,887.85
Piscataquog Cemetery, Milford-Bowman Streets		7,500.00	47.10	7,547.10
Stowell Cemetery, Bodwell Road		850.00		850.00
Squog Cemetery, Bowman Street		7,975.00		7,975.00
Valley Cemetery, Pine Street	20,000.00	230,000.00	429.97	250,429.97
Totals	$103,890.00	$693,695.00	$11,551.87	$809,136.87

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1936

FIRE STATIONS	Buildings	Land	Equipment	Total
Hose House—Brown Avenue	$1,200.00	$115.00		$1,315.00
Hose House—Candia Road	800.00	.. ..	$100.00	900.00
Central Station—Vine Street	140,000.00	25,250.00	64,060.00	229,310.00
Lake Avenue Engine House	32,000.00	3,500.00	25,496.00	60,996.00
Main Street Engine House	32,000.00	4,500.00	12,409.00	48,909.00
Hose House—Mammoth Road (Not Used)	1,250.00	2,850.00		4,100.00
Hose House—Nashua-Maple Streets	8,500.00	2,590.00	12,444.00	23,534.00
Rimmon Street Engine House	28,800.00	1,200.00	22,551.00	52,551.00
Somerville Street Engine House	30,800.00	1,200.00	14,491.00	46,491.00
South Elm Street Engine House	6,100.00	880.00	11,950.00	18,930.00
South Main Street Engine House	30,000.00	1,200.00	5,858.00	37,058.00
Webster Street Engine House	30,000.00	2,650.00	22,666.00	55,316.00
Weston Street Engine House	23,000.00	1,500.00	11,782.00	36,282.00
Drill Tower—Weston Street	5,000.00		500.00	5,500.00
Riverside Hose—Front Street	400.00			400.00
Fire Alarm Telegraph			118,332.00	118,332.00
Old Hose 4 in Reserve			3,200.00	3,200.00
Totals	$369,850.00	$47,435.00	$325,839.00	$743,124.00

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1936

SCHOOLS	Buildings	Land	Books	Equipment	Total
Administration Building, Lowell-Chestnut Streets	$20,000.00	$10,000.00	.....	$5,544.60	$35,544.60
Amoskeag School, Front Street	20,000.00	900.00	$1,491.63	1,104.14	23,495.77
Ash Street School, Bridge-Maple Streets	57,000.00	21,800.00	2,741.02	3,433.12	84,974.14
Bakersville School, Elm-Queen City Avenue	100,000.00	19,000.00	3,538.66	7,941.87	130,480.53
Brown School, Amory-Alsace Streets	52,000.00	7,800.00	2,740.67	2,641.59	65,182.26
Central High School, Concord-Beech Streets	320,300.00	29,700.00	.....	12,953.67	362,953.67
Chandler School, Concord-Ashland Streets	50,000.00	5,540.00	3,060.87	3,213.33	61,814.20
Corey Manual Training School, 250 Concord Street	.....	.....	.....	15,150.39	15,150.39
Crystal Lake School, Bodwell-Corning Roads	1,550.00	100.00	.....	190.26	1,840.26
Franklin Street School, Franklin Street	273,800.00	24,000.00	3,255.84	9,796.03	310,851.87
Goff's Falls School, Brown Avenue	28,000.00	2,000.00	798.42	1,218.87	32,017.29
Hallsville School, Jewett-Hayward Streets	58,000.00	4,400.00	3,671.12	5,458.12	71,529.24
Harvey District School, South Willow Street	12,000.00	100.00	231.00	508.66	12,839.66
Highland School, Beech-Titus Avenue	70,000.00	3,750.00	2,058.37	2,599.29	78,407.66
Lincoln Street School, Merrimack-Lincoln Streets	57,000.00	20,000.00	2,573.76	3,535.45	83,109.21
Maynard School, Merrimack-Union Streets	75,000.00	9,000.00	3,108.10	4,262.36	91,370.46
Parker School, South Main Street	40,000.0	6,000.00	2,091.03	3,250.78	51,341.81
Pearl Street School, Pearl Street	25,000.00	4,260.00	1,092.90	1,739.65	32,092.55
Portable School	600.00	.....	.....	.....	600.00
Practical Arts High School, Concord Street	948,000.00	32,780.00	37,500.00	39,968.00	1,058,248.00
Rimmon School, Dubuque-Amory Streets	35,000.00	4,150.00	.....	.....	39,150.00
Spring Street School, Spring Street	25,000.00	11,550.00	705.18	1,884.77	39,139.95
Stark District School, River Road	1,800.00	500.00	.....	50.00	2,350.00
Straw School, Chestnut Street	45,000.00	16,200.00	2,795.26	3,380.49	67,375.75
Varney School, Bowman-Varney Streets	8,560.00	50,000.00	3,061.97	5,121.22	66,743.19
Webster Street School, Webster-Chestnut Streets	57,000.00	16,710.00	2,971.66	3,859.33	80,540.99
Webster Mills School, Pond Road	700.00	100.00	.....	50.00	850.00
West Side High & Main St. Schools, Main-Conant Streets	583,320.00	16,680.00	15,000.92	29,719.49	644,720.41
Weston School, Hanover Street	55,000.00	3,500.00	1,083.71	1,200.38	60,784.09
Wilson School, Wilson-Auburn Streets	92,000.00	8,320.00	3,866.39	5,367.60	109,553.99
Youngsville School, Candia Road	53,000.00	2,000.00	1,675.03	2,558.65	59,233.68
Storehouse and Janitors' Supplies	.....	.....	.....	2,845.60	2,845.60
Totals	$3,164,630.00	$330,840.00	$101,113.51	$180,547.71	$3,777,131.22

CITY OF MANCHESTER

Schedule of Property in Possession of City
as of December 31, 1936

PUBLIC BUILDINGS	Buildings	Land	Equipment	Total
Carpenter Memorial Library	$328,600.00	$71,400.00	$369,018.60	$769,018.60
Isolation Hospital	121,000.00	16,000.00	5,501.25	142,501.25
Golf Course	12,000.00	132,200.00	2,580.48	146,780.48
City Hall	110,000.00	350,000.00		460,000.00
Mayor			428.00	428.00
Aldermen			332.00	332.00
Auditor			1,971.00	1,971.00
Treasurer			700.00	700.00
Tax Collector			3,002.50	3,002.50
City Clerk			1,923.50	1,923.50
City Hall			1,639.80	1,639.80
Assessors			29,874.81	29,874.81
Board of Registrars			1,075.77	1,075.77
Department of Buildings			2,548.00	2,548.00
Highway Department			4,000.00	4,000.00
Charities Department			2,595.58	2,595.58
Board of Adjustment			337.75	337.75
Planning Board			92.50	92.50
City Yard, Franklin-Granite Streets	31,000.00	93,000.00	107,084.24	231,084.24
City Yard, Valley Street	11,350.00	57,000.00	22,045.24	90,395.24
Old Battery Building, Manchester Street	10,000.00	2,000.00	4,243.80	16,243.80
Old Court House, Franklin Street	28,000.00	27,000.00	281.10	55,281.10
Health Department			15,330.98	15,330.98
Water Department		4,758,647.01	37,516.60	4,796,163.61
Police Station	65,000.00	19,250.00	29,323.00	113,573.00
Public Scales			540.85	540.85
Sealer of Weights and Measures			299.80	299.80
Totals	$716,950.00	$5,526,497.01	$644,287.15	$6,887,734.16

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1936

CITY PARKS AND PLAYGROUNDS	Buildings	Land	Equipment	Total
Bath House, Bodwell Road	$450.00	$487.00		$937.00
Bath House, Willow, rear	1,075.00			1,075.00
Cemetery Brook Park, Pine to Lincoln Streets		32,000.00		32,000.00
Derryfield Park, Bridge Street	9,130.00	114,000.00		123,130.00
Hanover Common, Hanover Street		99,000.00		99,000.00
Harriman Park, Hall-Central-Lake Avenue		5,000.00		5,000.00
Lafayette Park	14,800.00	45,200.00		60,000.00
Merrimack Common, Elm Street		769,500.00		769,500.00
Park Common, Lake Avenue		78,900.00		78,900.00
Parker Common, Maple Street		11,400.00		11,400.00
Prout Park, Young Street		22,300.00		22,300.00
Rock Rimmon Park and Swimming Pool	27,400.00	17,150.00		44,550.00
Simpson Park	10,000.00	18,000.00		28,000.00
Stark Park	615.00	60,000.00		60,615.00
Sweeney Park, South Main Street		20,900.00		20,900.00
Pulaski Park, Pine-Bridge Streets		49,000.00		49,000.00
Victory Park, Concord-Amherst Streets		183,000.00		183,000.00
West Side Park, Wheelock Street		8,585.00		8,585.00
Stevens Park, Lake Avenue-Mammoth Road		11,000.00		11,000.00
Livingston Park	3,485.00	29,515.00		33,000.00
Manchester Athletic Field, Valley-Maple Streets	51,250.00	55,000.00	$2,671.00	108,921.00
Public Comfort Station-Merrimack Common	15,000.00		69.75	15,069.75
Soldiers' Monument, Concord Common	32,500.00			32,500.00
Soldiers' Monument, Hanover Common	4,500.00			4,500.00
Soldiers' Monument, Merrimack Common	25,000.00			25,000.00
Soldiers' Monument, Sweeney Park	4,000.00			4,000.00
Gossler Park, Blucher-Dubuque Streets		10,000.00		10,000.00
Driving Park, South Willow Street		12,000.00		12,000.00
Recreation Grounds, Goffstown Road, rear		35,000.00		35,000.00
Parks and Commons, Supplies and Equipment on hand			18,173.18	18,173.18
Totals	$199,205.00	$1,686,937.00	$20,913.93	$1,907,055.93

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1936

MISCELLANEOUS	Buildings	Land	Equipment	Total
Ward 2, Blodgett Street	$3,500.00	$4,500.00		$8,000.00
Ward 5, Lake Avenue	5,000.00	1,500.00		6,500.00
Ward 11, Clinton Street	4,300.00	700.00		5,000.00
Manchester Airport, Woodlawn Avenue	16,000.00	15,000.00	$1,117.00	32,117.00
City Vacant Land	.....	1,996.00		1,996.00
Property Deeded to City for Non-Payment of Taxes	178,163.00	225,934.00		404,097.00
Totals	$206,963.00	$249,630.00	$1,117.00	$457,710.00

SUMMARY	Bridges	Buildings	Land	Books	Equipment and Supples	Total
City Bridges	$1,550,500.00	.....	.....	.....		$1,550,500.00
City Cemeteries	...	$103,890.00	$693,695.00		$11,551.87	809,136.87
Fire Stations	.....	369,850.00	47,435.00	.....	325,839.00	743,124.00
Schools	.....	3,164,630.00	330,840.00	$101,113.51	180,547.71	3,777,131.22
Public Buildings	.....	716,950.00	5,526,497.01		644,287.15	6,887,734.16
City Parks and Playgrounds	..	199,205.00	1,686,937.00		20,913.93	1,907,055.93
Miscellaneous	..	206,963.00	249,630.00		1,117.00	457,710.00
Totals	$1,550,500.00	$4,761,488.00	$8,535,034.01	$101,113.51	$1,184,256.66	$16,132,392.18

REPORT ON AUDIT
of
REPORT AND ACCOUNTS
CITY OF MANCHESTER,
NEW HAMPSHIRE

Year Ended
December 31, 1936

From the office of
PERCY H. BENNETT
Certified Public Accountant
MANCHESTER, N. H.

CITY OF MANCHESTER

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July 19, 1937

Honorable Board of Mayor and Aldermen,
Manchester, New Hampshire.

SIRS:

In accordance with your instructions, I have examined the accounts and records of the City of Manchester for the year ended December 31, 1936 and submit herewith my report together with exhibits and supporting schedules as indexed on the preceding page.

Balance Sheet

The financial condition of the City of Manchester as at the close of business on December 31, 1936 is set forth in Exhibit A and supporting schedules 1 to 8, inclusive. Details of the items included therein were verified by examination of departmental records and other vouchers and authorizations.

The following comments are applicable to the Balance Sheet:—

Cash in Banks and On Hand $635,471.18

Cash on Hand at the offices of the City Treasurer, Collector of of Taxes and City Clerk was verified by actual count on June 7, 1937.

Cash on Deposit as shown by the Treasurer's Cash Book was reconciled with bank statements as at June 7, 1937 and all balances were confirmed directly to me by the depositories.

Cash Proof

The cash balances per books as at December 31, 1936 were reconciled with bank statements and with the verification of cash on June 7, 1937 as follows:—

Cash on Deposit—June 7, 1937

Merchants National Bank		$214,522.81
Amoskeag National Bank		179,876.20
Manchester National Bank		71,894.99

Cash and Cash Items—June 7, 1937

Cash on Hand	$1,491.46	
Advance Payrolls	6,802.10	
Advances on Accounts Payable	327,581.14	
		335,874.70
Total		$802,168.70

Less:—Advance Deposits

Recreation and Aviation Department	$149.65	
Tax Collector	23,056.49	
City Clerk	4,414.50	
		27,620.64
Cash Balance—June 7, 1937		$774,548.06

Reconciliation with December 31, 1936

Add:—Cash Disbursements	
January 1 to June 7, 1937, inclusive	2,253,080.29
Total	$3,027,628.35
Deduct:—Cash Receipts	
January 1 to June 7, 1937, inclusive	2,392,157.17
Balance—December 31, 1936	$635,471.18

To be Applied as Follows:

Revenue Cash	$571,231.22	
Non-Revenue Cash	64,239.96	
Total as above		$635,471.18

City Clerk's Cash Fund	$100.00
Tax Collector's Cash Fund	$200.00

The above funds were verified by actual count on June 7, 1937.

Taxes Receivable $590,115.79

The Tax Ledgers for the years 1932 to 1936, inclusive, were examined, unpaid balances listed and the totals found to be in agreement with the controlling accounts kept by the City Auditor except as indicated in Exhibit F. Analysis of the controlling accounts involved checking of all tax warrants issued during 1936, inspection of proper authorizations in support of all transfers and abatements and audit of the detailed cash records in the office of the Tax Collector to verify their agreement with the records of the City Treasurer and the City Auditor.

Tax Titles	$50,406.19
Tax Deeds	$45,871.09

Properties held under the above captions were acquired for non-payment of taxes.

All accounts were listed and totalled. Comparison with the controlling accounts kept by the City Auditor disclosed differences as follows at June 1, 1937:—

	Tax Titles	*Tax Deeds*
Auditor's Control Account	$71,755.74	$43,546.37
Total of Individual Accounts	71,743.81	43,551.21
Differences	$11.93	*$4.84*

Increases and decreases of the properties held for non-payment of taxes as at December 31, 1936 compared with Decembr 31, 1935 are shown below:

	Tax Titles	*Tax Deeds*
December 31, 1936	$50,406.19	$45,871.09
December 31, 1935	49,832.27	54,147.42
	Increase $573.92	Decrease $8,276.33

Proper authorizations were inspected in support of all transfers and abatements affecting the above accounts and the detail cash records kept by the Tax Collector were examined and found to be in agreement with the records of the City Treasurer and the City Auditor.

Departmental Accounts Receivable $10,190.70

Details of outstanding accounts due are shown in the Balance Sheet and in supporting Exhibits. Departmental bills and signed reports were examined in support of charges recorded in the books of the City Auditor and all credits and abatements were found to be supported by proper vouchers and by the records of the City Treasurer.

Comparison with the total amount outstanding at December 31, 1935 indicates a decrease in the amount of $1,346.85.

Accounts Receivable— Water Department $2,100.01

The Consumers' and Miscellaneous Ledgers of the Water Department were examined as at June 14, 1937, all outstanding balances listed, totalled and reconciled with the records of the City Auditor as at June 1, 1937. Reconciliation with balances as at December 31, 1936 was effected as shown in Exhibit G.

Detail records of bills rendered for water and other charges and of cash collections and abatements were examined for the period January 1, 1936 to June 1, 1937 and found to be in agreement with the records of the City Auditor and the City Treasurer.

The records of the Water Department were further examined for the period June 1, 1937 to July 12, 1937. Formal receipts from the City Treasurer were produced to account for cash turned in since January 1, 1937 and the balance on hand at July 12, 1937 was verified by actual count.

Temporary Revenue Loans $1,000,000.00

This item represents the balance due on loans in anticipation of taxes. Details of the account are set forth in Schedule 1. Loans issued during the year were supported by proper authorizations and verified with the City Treasurer's cash receipts. All payments during the year were accounted for by the examination of cancelled notes.

Appropriation Balances $7,186.23

Authorized departmental appropriation balances at the close of the year are shown on the Balance Sheet. Comparison with December 31, 1935 discloses a dec case of $15,782.38 in this item. Further details are available in Exhibit B, Statement of Budget Accounts.

Revenue of 1936 and Prior Years $248,567.29

Details of this account are set forth in Schedule A-4, A-5 and Exhibit C.

Revenue of 1937 (Automobile and Sunday Permits) $9,268.59

This balance represents cash received in 1936 on account of Automobile and Sunday Permits for the year 1937.

Taxes of 1937 $4.00

Poll taxes of 1937 received in 1936 in advance of warrant.

Water Revenue $2,100.01

Uncollected Accounts Receivable of the Water Department reserved for credit to the departmental appropriation when collected.

Tailings $3,088.88

The above amount represents the aggregate of wages and miscellaneous items which remain unclaimed at the office of the City Treasurer.

EXHIBIT A — PART II

Non-Revenue Accounts

Non-revenue accounts shown in the Balance Sheet, Exhibit A—Part II, represent balances at December 31, 1936 of appropriations for permanent improvements financed by bond issues authorized by the Board of Mayor and Aldermen with the approval of the Finance Commission.

Since cash receipts from the sale of bonds may be used solely for the purposes for which the loans are authorized, accounts dealing with non-revenue transactions are segregated from revenue accounts on the books of the City Auditor.

Cash in Banks and On Hand $64,239.96

While no separate bank accounts are maintained for non-revenue cash, receipts and disbursements for non-revenue purposes are reported separately by the City Treasurer when feasible and recorded in special non-revenue accounts in the books of the City Auditor. In some cases, the required segregation is effected b ythe City Auditor through the medium of the General Journal.

Reference is made to the reconciliation of the Treasurer's Cash Account in the foregoing comments pertaining to Exhibit A—Part. I.

Loans Authorized $310,000.00

Of new bond issues authorized during the year, the above amount remained unissued at December 31, 1936. Details here of are shown in Exhibit A, Schedule III.

Appropriation Balances $374,239.96

Included herein are unexpended balances of appropriations set up in connection with loans authorized for the projects indicated on the Balance Sheet and a deficit of $80.07 in the New Sidewalks account carried over to the 1937 accounts.

EXHIBIT A — PART III

Municipal Indebtedness

Net Bonded Debt $3,520,500.00

The bonded indebtedness of the City was reduced in the amount of $172,500.00 during the year 1936, as follows:—

Loans Paid During the Year	$477,500.00
Loans Issued During the Year	305,000.00
Decrease	$172,500.00

Proper authorizations were examined for loans issued during the year. Cancelled bonds matured during 1936 were produced for inspection and their aggregate par value found in agreement with cash paid by the City Treasurer.

Interest on coupons which matured during the period was calculated and found to agree in total with interest on bonds paid by the City Treasurer during the year.

Details relative to outstanding bond issues at December 31, 1936 are shown in Exhibit A—Schedule II which is in agreement with the subsidiary bond records maintained by the City Treasurer and the City Auditor.

Loans authorized and issued during the year were sold at a premium of $5,735.80. Cash received from the sale of bonds was checked to the Treasurer's Cash Book and the records of the City Auditor.

Notes Payable $42,962.00

Notes issued at September 1, 1936 in the amount of $10,000.00 for General Parks Improvements and at July 1, 1936 in the amount of $7,000.00 for the purchase of Departmental Equipment were found to be properly authorized. The original notes were produced for inspection by the holders, the Trustees of Cemetery Funds. Unmatured notes in the amount of $9,000.00 issued in 1935 and held by the Trustees of Cemetery Funds at December 31, 1936 were inspected and the $1,000.00 note which matured in 1936 was produced by the City Treasurer.

Unmatured notes issued for the purchase of new playgrounds amounted to $16,962.00 at December 31, 1936. Notes matured and cancelled in 1937 aggregating $10,000.00 were produced by the City Treasurer and the balance of $6,962.00 was confirmed directly to me by the holder.

EXHIBIT A — PART IV

Trust Funds

Cemetery Trust Funds $704,079.01

The records of the Treasurer of the Trustees of Cemetery Funds were examined and reconciled with the accounts of the City Auditor. All pass books recording deposits of cash in Savings Banks were examined and the balances at December 31, 1936 confirmed directly by the depositories. All securities in the hands of the Trustees were produced and inspected. The above total of cash and securities was completely verified and the details thereof are set forth in the Balance Sheet, Exhibit A—Part IV, and in Schedule VII.

Cemetery Trust Funds increased during the year in the amount of $20,313.84.

Library Trust Funds $68,546.35

The Library Trust Funds consisted of cash on deposit in Savings Banks and an Income Account in the amount of $890.37 which was on deposit at the Merchants National Bank and in use as a checking account for the deposit and disbursement of income from trust funds. The latter account was examined and reconciled with the bank's statement as at December 31, 1936 and the balance at the close of the year confirmed directly by the depository. All Savings Bank pass books were examined and balances at the close of the period verified independently by confirmation.

Library Trust Funds decreased during the year in the amount of $218.41. Reference is made to Exhibit A — Part IV and to Schedules VIIIa and VIIIb for details.

Other Funds $79,273.47

Analysis of the above amount is available in the Balance Sheet, Exhibit A — Part IV. The funds, which are in the custody of the City Treasurer, consist of cash on deposit in savings banks. All balances shown by the pass books at December 31, 1936 were verified by correspondence with the depositories and were in agreement with the records of the City Auditor.

Other Funds decreased during the year in the amount of $18,800.96 due to a withdrawal from the Fire Damage Replacement Fund of $22,390.00 for the payment of insurance premiums.

Cash Receipts and Disbursements

Analyses of Cash Receipts and Disbursements, as shown in Exhibits

D and E, are in agreement with the records of the City Auditor and have been checked in detail with the City Treasurer's Report of Cash Received and Treasury Warrants signed by the City Auditor and approved by the Finance Commission. Treasury Warrants were verified by complete checking with signed and approved payrolls and bill sheets submitted by the various departments during the year, examination of account classifications, and by a test examination of original vendors' invoices covering a two month period.

Exhibit H is a summary of cash receipts and disbursements for the year prepared from the City Treasurer's Cash Book.

Statement of Budget Accounts

The Appropriation Ledger containing the departmental budget accounts was checked in detail, totalled, and the aggregate of balances found to be in agreement with the controlling accounts in the General Ledger. Cash receipts credited to appropriations were checked and verfied. Departmental and municipal transfers and appropriation balances were also verified and found to be supported by proper authorizations.

Appropriations, as shown in Exhibit B, are in agreement with resolutions of the Board of Mayor and Aldermen and balances carried forward were properly authorized.

Estimated Revenue

Estimated Revenue is the term applied to all revenue of the City except taxes, water revenue and funds raised by the sale of bonds. A complte analysis of the account is appended hereto as Exhibit C.

Departmental Accounts Receivable Ledger

The Departmental Accounts Receivable Ledger was checked in detail, totalled and found to be in agreement with the controlling account in the General Ledger kept by the City Auditor.

Departmental Cash Receipts

Cash receipts records maintained by the various departments were examined and checked to the records of the City Treasurer and the City Auditor. Cash balances on hand in the several departments at December 31, 1936 were verfied by reconciliation to the date of examination, inspection of City Treasurer's receipts issued in 1937 and verification of cash on hand.

Further details relative to the various departmental accounts are available in the Departmental Statements shown in Exhibits G to Q, inclusive, and in the preceding Balance Sheet comments.

City Clerk's Department

The City Clerk's Cash Book was totalled and found in agreement with the total of cash turned over to the City Treasurer. Receipts from licenses and permits for the year were verified in detail from stubs, duplicate receipts and other supporting data. Fees, etc., were checked with copies of documents recorded and other original records.

The Automobile Permit Book was totalled for the year and checked with the total cash turned over to the Treasurer and with the records of the City Auditor. An extensive test o fthe Auto Permit Book was made by comparison with copies of the original permits on file at the office of the Commissioner of Motor Vehicles at Concord.

As recommended in my last report, the City Clerk has recorded in his Cash Book receipts from the certification of births, marriages and deaths and all such fees have been deposited with the City Treasurer.

General Ledger

All entries in the General Ledger were checked from the books of original entry, additions verified and a trial balance abstracted. The General Journal was carefully scrutinized and all Resolutions of the Board of Mayor and Aldermen and other supporting data examined.

For the fine spirit of co-operation manifested during the progress of the audit by City Officials and other employees of the City, I am glad to express my deep appreciation.

Respectfully submitted,

PERCY H. BENNETT

Certified Public Accountant

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1936

PART I — REVENUE ACCOUNTS

Assets

Cash in Banks and On Hand	$571,231.22	
City Clerk's Cash Fund	100.00	
Tax Collector's Fund	200.00	
Total Cash in Banks and Office		$571,531.22
Taxes Receivable		
Taxes of 1932	$3,575.35	
Taxes of 1933	4,261.31	
Taxes of 1934	7,840.90	
Taxes of 1935	14,639.90	
Taxes of 1936	559,798.33	
Total Taxes Receivable		590,115.79
Tax Titles		50,406.19
Tax Deeds		45,871.09

Liabilities

Current Debt		
Temporary Revenue Loans		$1,000,000.00
Appropriation Balances		
Carpenter Memorial Library	$87.85	
Traffic Survey	132.17	
Resurfacing School Yards	267.07	
Nat'l Youth Administration	434.25	
Water Department	6,264.89	
Total Appropriation Balances		7,186.23

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1936

PART I — REVENUE ACCOUNTS—Continued.

Departmental Accounts Receivable

Fire Department	$196.50	
Health Department	553.71	
Highway Department	9,111.40	
School Department	18.59	
Pine Grove Cemetery	263.00	
Valley Cemetery	33.50	
Piscataquog Cemetery	14.00	
Total Departmental Accounts Receivable		10,190.70
Accounts Receivable—Water Department —contra		2,100.01
TOTAL ASSETS		$1,270,215.00

Revenue of 1936 and prior years	248,567.29
Revenue of 1937—Automobile Permits, etc.	9,268.59
Taxes of 1937—Payments in Advance of Warrant	4.00
Water Revenue—Reserved for Appropriation when collected—contra	2,100.01
Tailings	3,088.88
TOTAL LIABILITIES	$1,270,215.00

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1936

PART II — NON-REVENUE ACCOUNTS

Assets		Liabilities		
Cash in Banks and On Hand	$64,239.96	*Appropriation Balances*		
Loans Authorized	310,000.00	New Sewers	$34,922.75	
		New Sidewalks	80.07	
		New Highways	882.97	
		Improvements—Schools and Public Buildings	22.89	
		Gen'l Parks Improvements	61.78	
		Purchases of New Equipment	4,584.36	
		Airport No. 1	1,895.38	
		Airport No. 2	60,000.00	
		New Reservoir Construction	757.45	
		Fire Department	4,603.14	
		Incinerator	85,054.26	
		McGregor Bridge Construction	181,535.05	
		Total Appropriation Balances		$374,239.96
TOTAL ASSETS	$374,239.96	TOTAL LIABILITIES		$374,239.96

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1936

PART III — INDEBTEDNESS

Assets		Liabilities		
Net Bonded Debt—Balancing Account	$3,520,500.00	Bonded Debt—Serial Bonds		
Notes Payable—Balancing Account	42,962.00	Fire Loans		$68,997.00
		Health Loans		1,239.00
		Sewer Loans		892,341.30
		Highway Loans		847,371.70
		Bridge Loans		431,537.00
		School Loans		760,745.00
		Water Loans		167,000.00
		Recreation Loans—Parks		34,729.00
		World War Memorial Loan		18,500.00
		Sidewalk Loans		31,040.00
		Departmental Equipment Loans		62,500.00
		New Highway, Sewer and Sidewalk Loans		80,173.00
		Improvements to Public Buildings Loans		39,327.00
		Incinerator Loan		85,000.00
		Total Bonded Debt		$3,520,500.00
		Notes Payable		
		Purchase New Playgrounds	$16,962.00	
		General Parks Improvements	19,000.00	
		Purchase of Departmental Equipment	7,000.00	
		Total Notes Payable		42,962.00
TOTAL ASSETS	$3,563,462.00	TOTAL LIABILITIES		$3,563,462.00

City of Manchester

EXHIBIT A

Balance Sheet as at December 31, 1936

PART IV — TRUST FUNDS

Assets

Cemetery Trust Funds		
Cash on Deposit	$421,579.01	
Securities	282,500.00	
Total Cemetery Trust Funds		$704,079.01
Library Trust Funds		
Cash on Deposit		68,546.35
Rock Rimmon Park Improvement Fund		
Cash on Deposit		20,895.63
Fire Damage Replacement Fund		
Cash on Deposit		30,428.86
Nathan P. Hunt Children's Entertainment Fund		
Cash on Deposit		5,617.70
Nathan P. Hunt School Price and Book Fund		
Cash on Deposit		3,366.17
Herrick Fund		
Cash on Deposit		569.69
C. H. Bartlett Legacy		
Cash on Deposit		18,395.42

Liabilities

Cemetery Trust Funds		
Pine Grove Perpetual Care	$558,191.12	
Valley Perpetual Care	82,038.41	
Piscataquog Perpetual Care	14,385.48	
Merrill Perpetual Care	5,460.57	
Amoskeag Perpetual Care	1,522.29	
Stowell Perpetual Care	545.51	
Pine Grove Special (Exhibit A—Sched. 7)	31,205.32	
Valley Special (Exhibit A—Sched. 7)	9,756.65	
Merrill Special (Exhibit A—Sched. 7)	206.14	
Piscataquog Special (Exhibit A—Sched. 7)	128.68	
Gale Fund Income Account	638.84	
Total Cemetery Trust Funds		$704,079.01
Library Trust Funds		
Mrs. Georgia B. D. Carpenter Fund	$10,037.68	
Dean Fund	13,851.71	
Ruth E. Dudley Fund	86.59	
Mary A. Elliott Fund	5,634.03	
Eliza A. Eaton Fund	4,447.95	

Emily A. Smith Fund	5,439.68		
Michael Prout Fund	7,933.41		
Moody Currier Fund	5,000.00		
Edwin Jones Fund	5,002.16		
John Hosley Fund	5,000.00		
John Hosley Income Account	2,172.75		
James Liddell Arnott Fund	1,016.34		
Mary M. Tolman Fund	2,033.68		
Income Account	890.37		
Total Library Trust Funds		68,546.35	
Other Funds			
Rock Rimmon Park Improvement Fund	$20,895.63		
Fire Damage Replacement Fund	30,428,86		
Nathan P. Hunt Children's Entertainment Fund	5,617.70		
Nathan P. Hunt School Prize and Book Fund	3,366.17		
Herrick Fund	569.69		
C. H. Bartlett Legacy	18,395.42		
Total Other Funds		79,273.47	
TOTAL ASSETS	$851,898.83	TOTAL LIABILITIES	$851,898.83

City of Manchester

EXHIBIT A — SCHEDULE I

STATEMENT OF TEMPORARY LOANS

For the Year Ended December 31, 1936

Date Issued	*Payable At*	*Date Due*	*Interest Rate*	*Amount*
February 27	First National Bank of Boston	December 9, 1936	.0044	$500,000.00
March 3	First Naitonal Bank of Boston	December 24, 1936	.0065	500,000.00
May 6	First National Bank of Boston	December 16, 1936	.0059	500,000.00
June 25	First National Bank of Boston	February 18, 1937	.0078	250,000.00
June 25	First National Bank of Boston	March 18, 1937	.0078	250,000.00
November 27	First National Bank of Boston	April 16, 1937	.0068	250,000.00
November 27	First National Bank of Boston	May 18, 1937	.0068	250,000.00
				$2,500,000.00

SUMMARY

Balance Outstanding January 1, 1936	$800,000.00
Total Loans Issued During the Year	2,500,000.00
TOTAL	$3,300,000.00
DEDUCT:—Loans Paid During the Year	2,300,000.00
Balance Outstanding December 31, 1936	$1,000,000.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1936

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
Aug. 1, 1917	Highways, Sewers, Health, Fire	Aug. 1, 1937	4%	$200,000.00	$10,000.00
Mar. 1, 1919	Highways, Sewers	Mar. 1, 1937/39	4%	300,000.00	15,000.00
Aug. 1, 1920	New Schools and Equipment	Aug. 1, 1937/40	5%	350,000.00	70,000.00
Jan. 1, 1921	New Schools and Equipment	Jan. 1, 1937/41	5%	300,000.00	75,000.00
April 1, 1921	Weston School and Equipment	April 1, 1937/41	5%	63,000.00	15,000.00
May 1, 1921	New Schools and Equipment	May 1, 1937/41	5%	300,000.00	75,000.00
July 1, 1921	New Sewers	July 1, 1937/41	5%	50,000.00	10,000.00
Oct. 1, 1921	New Schools and Equipment	Oct. 1, 1937/41	5%	300,000.00	75,000.00
Oct. 1, 1921	Kelley Street Sewers	Oct. 1, 1937/41	4%	100,000.00	25,000.00
Jan. 1, 1922	Repairs to Spring Street School	Jan. 1, 1937/42	4½%	20,000.00	6,000.00
Mar. 1, 1922	New Schools and Equipment	Mar. 1, 1937/42	4%	600,000.00	180,000.00
July 1, 1922	New Sewers	July 1, 1937/42	4%	300,000.00	90,000.00
Sept. 1, 1922	New Schools	Sept. 1, 1937/42	4%	300,000.00	90,000.00
Oct. 1, 1922	Motor Fire Apparatus	Oct. 1, 1937/42	4%	60,000.00	18,000.00
Dec. 1, 1922	New Schools	Dec. 1, 1937/42	4%	300,000.00	90,000.00
Feb. 1, 1923	New Sewers	Feb. 1, 1937/43	4%	100,000.00	35,000.00
April 1, 1923	New Sewers	April 1, 1937/43	4%	100,000.00	35,000.00
May 1, 1923	Queen City Bridge	May 1, 1937/43	4%	900,000.00	315,000.00
July 1, 1923	New Sewers	July 1, 1937/43	4%	50,000.00	17,500.00
July 1, 1923	New Sewers	July 1, 1937/43	4%	40,000.00	14,000.00
Oct. 1, 1923	Motor Fire Apparatus	Oct. 1, 1937/43	4%	60,000.00	21,000.00
Dec. 1, 1923	New Schools	Dec. 1, 1937/43	4%	100,000.00	35,000.00
Aug. 1, 1924	New Sewers	Aug. 1, 1937/44	4%	30,000.00	8,000.00
Dec. 1, 1924	Addition to Youngsville School	Dec. 1, 1937/44	4%	35,000.00	11,000.00
June 1, 1925	New Sewers	June 1, 1937/45	4%	200,000.00	90,000.00

Sept. 1, 1925	Enlarging and Improving Water Works	Sept. 1, 1937/45	4%	150,000.00	62,000.00
June 1, 1926	New Sewers	June 1, 1937/46	4%	100,000.00	50,000.00
May 1, 1927	New Highways	May 1, 1937/42	4%	100,000.00	37,000.00
June 1, 1927	New Sewers	June 1, 1937/47	4%	50,000.00	23,000.00
Aug. 1, 1927	New Highways	Aug. 1, 1937/42	4%	100,000.00	37,000.00
Aug. 1, 1927	New Sewers	Aug. 1, 1937/47	4%	25,000.00	11,000.00
Feb. 1, 1928	Reconstruction Kelley Street Bridge	Feb. 1, 1937/38	4%	30,000.00	6,000.00
Feb. 1, 1928	Cemetery Brook Culvert—New Sewers	Feb. 1, 1937/48	4%	55,000.00	31,000.00
May 1, 1928	Lake Road Construction	May 1, 1937/48	4%	50,000.00	26,000.00
July 1, 1928	Permanent Streets—Sewers	July 1, 1937/48	4%	150,000.00	86,000.00
July 1, 1928	Macadamizing Highways	July 1, 1937/38	4%	50,000.00	10,000.00
	Carried Forward				$1,804,500.00

City of Manchester

EXHIBIT A — SCHEDULE II

DETAILS OF MUNICIPAL INDEBTEDNESS

December 31, 1936—*Concluded*

Date of Issue	PURPOSE OF LOAN	Maturity Dates	Rate	Original Amount	Present Amount
	Brought Forward				$1,804,500.00
July 1, 1928	Building and Equipment—Schools	July 1, 1937/48	4%	$24,000.00	12,000.00
July 1, 1928	World War Memorial	July 1, 1937/48	4%	34,500.00	18,500.00
July 1, 1929	Streets—Sewers	July 1, 1937/49	4½%	175,000.00	112,000.00
Sept. 1, 1929	Motor Driven Fire Apparatus	Sept. 1, 1937/49	4½%	23,000.00	13,000.00
Sept. 1, 1929	New Sewers	Sept. 1, 1937/49	4½%	50,000.00	29,000.00
Sept. 1, 1930	Permanent Improvements	Sept. 1, 1937/50	4%	425,000.00	280,000.00
Oct. 1, 1931	Permanent Improvements	Oct. 1, 1937/51	4%	300,000.00	225,000.00
April 1, 1932	Permanent Improvements	April 1, 1937/52	4½%	100,000.00	80,000.00
July 1, 1933	Permanent Improvements	July 1, 1937/43	4½%	100,000.00	70,000.00
Nov. 1, 1933	Water	Nov. 1, 1937/43	4%	150,000.00	105,000.00
July 1, 1934	Resurfacing Highways	July 1, 1937/39	4%	100,000.00	60,000.00
Sept. 1, 1934	Permanent Improvements	Sept. 1, 1937/54	3½%	50,000.00	44,000.00
Sept. 1, 1934	Purchase of New Equipment	Sept. 1, 1937/39	4%	37,500.00	22,500.00
June 1, 1935	Highways—Departmental Equipment	June 1, 1937/40	3%	100,000.00	80,000.00
June 1, 1935	New Sewers, Highways and Sidewalks	June 1, 1937/55	3%	50,000.00	47,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1937/55	3%	65,000.00	61,000.00
Sept. 1, 1935	Permanent Improvements	Sept. 1, 1937/55	3%	60,000.00	57,000.00
Dec. 1, 1935	New Sewers	Dec. 1, 1937/55	3%	100,000.00	95,000.00
July 1, 1936	Municipal Improvement and Equipment	July 1, 1937/56	3%	120,000.00	120,000.00
Aug. 1, 1936	McGregor Bridge Bonds	Aug. 1, 1937/56	3%	100,000.00	100,000.00
Sept. 1, 1936	Incinerator Bonds	Sept. 1, 1937/56	3%	85,000.00	85,000.00
	TOTAL MUNICIPAL BONDED INDEBTEDNESS				$3,520,500.00

SUMMARY

Total Municipal Bonded Debt—January 1, 1936	$3,693,000.00
ADD:—Loans Issued During the Year	305,000.00
	$3,998,000.00
DEDUCT:—Loans Paid During the Year	447,500.00
Total Municipal Bonded Debt—December 31, 1936	$3,520,500.00

City of Manchester

EXHIBIT A — SCHEDULE III

STATEMENT OF LOANS AUTHORIZED AND ISSUED

During the Year Ended December 31, 1936

Date of Issue	Purpose of Loan	Maturity Date	Rate of Interest	Amount Authorized	Unissued Dec. 31, 1936	Amount Issued	Sold At	Cash Received
July 1, 1936	Municipal Improvement and Equipment	July 1, 1937/56	3%	$120,000.00		$120,000.00	101.599	$121,918.80
Aug. 1, 1936	McGregor Bridge Bonds	Aug. 1, 1937/56	3%	250,000.00	$150,000.00	100,000.00	102.202	102,202.00
Sept. 1, 1936	Incinerator Bonds	Sept. 1, 1937/56	3%	85,000.00		85,000.00	101.90	86,615.00
Oct. 1, 1936	Municipal Improvement and Equipment	Oct. 1, 1937/56	3%	60,000.00	60,000.00			
Oct. 1, 1936	New Sewers—Highways	Oct. 1, 1937/56	3%	100,000.00	100,000.00			
				$615,000.00	$310,000.00	$305,000.00		$310,735.80

City of Manchester

EXHIBIT A — SCHEDULE IV

STATEMENT OF REVENUE OF 1936 AND PRIOR YEARS

Balance—January 1, 1936		$173,418.99
Additions		
Additional Warrants	$5,271.86	
Voluntary Taxes	1,324.00	
Adjustments of Tax Titles and Tax Deeds	.06	
Transferred from Revenue of 1936	74,168.48	
Total Additions		80,764.40
Total Additions and Balance		$254,183.39
Deductions		
Cemeteries Accounts Receivable Abated	$61.50	
Highway Department Accounts Receivable Abated	.03	
Health Department Accounts Receivable Abated	621.86	
School Department Accounts Receivable Abated	98.68	
Tax Deeds Charged Off	3,452.61	
Highway Department Accounts Receivable Transferred to Appropriations	1,332.10	
Adjustments of Prior Years' Revenue	49.32	
Total Deductions		5,616.10
BALANCE PER EXHIBIT A—December 31, 1936		$248,567.29

City of Manchester

EXHIBIT A — SCHEDULE V

STATEMENT OF REVENUE OF 1936

Property Tax Warrant		$3,493,461.13	
Poll Tax Warrant		85,912.00	
Additional Tax Warrants Issued		2,496.72	
Amount Raised from Estimated Revenue		391,968.26	
Unexpended Appropriation Balances		33,369.23	
Uncollected Departmental Accounts Receivable		1,483.20	
Tax Titles—Interest (Transfers)		3,151.64	
Tax Titles—Costs (Transfers)		2,483.60	
Total			$4,014,325.78
Deductions			
Appropriations for 1936		$2,856,315.00	
Additional Appropriations			
Emergency Relief Gardens	$1,500.00		
Charities Department	160,000.00		
Land Use Survey	400.00		
Resurfacing School Yards	1,000.00		
Building Department	7,000.00		
Parks Department	5,000.00		
Highway Department	25,000.00		
National Youth Administration Project	500.00		
Total Additional Appropriations		200,400.00	
Other Deductions			
Appropriation Overdrafts	$14,575.07		
School Per Capita Tax	21,078.00		
State Tax	281,952.00		
County Tax	565,837.23		
Total Other Deductions		883,442.30	
Total Deductions			$3,940,157.30
BALANCE TRANSFERRED TO REVENUE OF PRIOR YEARS			$74,168.48

City of Manchester

EXHIBIT A — SCHEDULE VI

CEMETERY TRUST FUNDS

Income Account—For the Year Ended December 31, 1936

	Pine Grove Cemetery	Valley Cemetery	Piscataquog Cemetery	Merrill Cemetery	Amoskeag Cemetery	Special Funds	Stowell Cemetery
Balance—January 1, 1936	$62,411.35	$18,853.95	$4,761.33	$1,782.09	$123.46	$6,207.98	$44.85
Add							
Interest on Bonds	10,972.50	1,725.00		50.00			
Interest on Serial Notes	300.00						
Interest from Savings Banks	7,960.87	1,249.25	426.83	131.35	37.33	1,061.66	16.66
Interest from Lots Sold	261.05						
Totals	$81,905.77	$21,828.20	$5,188.16	$1,963.44	$160.79	$7,269.64	$61.51
Expenditures							
Perpetual Care	$11,807.00	$1,616.00	$249.00	$112.00	$35.00		$16.00
Semi-Perpetual Care	786.17						
Care of Single Graves	405.65						
Special Care		6.00	10.00			$653.00	
Appropriation for Walks, Avenues	3,000.00	2,000.00					
Salary of Treasurer	500.00						
Safety Deposit Box Rental	16.50	11.00					
Filling Vases		45.00					
Care of Stark Lot						60.00	
Totals	$16,515.32	$3,678.00	$259.00	$112.00	$35.00	$713.00	$16.00
BALANCE—Dec. 31, 1936	$65,390.45	$18,150.20	$4,929.16	$1,851.44	$125.79	$6,556.64	$45.51

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer December 31, 1936

PINE GROVE CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
11 M	City of Manchester—School Bonds	4%	Dec. 1, 1937/44	No. 25- 35 Inclusive	$11,000.00
26 M	City of Manchester—Highway Bonds	4%	May 1, 1937/48	No. 25- 50 Inclusive	26,000.00
37 M	City of Manchester—Water Bonds	4%	Sept. 1, 1937/41	No. 89-125 Inclusive	37,000.00
29 M	City of Manchester—Sewer Bonds	4½%	Sept. 1, 1937/49	No. 22- 50 Inclusive	29,000.00
10 M	City of Manchester—School Bonds	5%	April 1, 1938/41	No. 54- 63 Inclusive	10,000.00
5 M	City of Manchester—Sewer Bonds	4%	Feb. 1, 1937 /	No. 66- 70 Inclusive	5,000.00
80 M	City of Manchester—Permanent Improvements	4½%	April 1, 1937/52	No. 21-100 Inclusive	80,000.00
18 M	City of Manchester—Fire Department Bonds	4%	Oct. 1, 1937/42	No. 43- 60 Inclusive	18,000.00
4 M	City of Manchester—School Bonds	4%	Sept. 1, 1937 /	No. 211-214 Inclusive	4,000.00
9 M	City of Manchester—Serial Notes	3%	Dec. 1, 1937/45	No. 2- 10 Inclusive	9,000.00
10 M	City of Manchester—Serial Notes	3%	Sept. 1, 1937/46	No. 1- 10 Inclusive	10,000.00
7 M	City of Manchester—Serial Notes	3%	July 1, 1937/43	No. 1- 7 Inclusive	7,000.00
	Total Securities				$246,000.00

Cash on Deposit

Depository	Book Number	Amount	
Hillsborough County Savings Bank	16073	$17,047.74	
Hillsborough County Savings Bank	20250	31,227.83	
Amoskeag Savings Bank	151323	65,330.07	
Manchester Savings Bank	50420	79,486.27	
Merrimack River Savings Bank	57755	1,988.50	
Mechanics Savings Bank	3413	41,759.30	
Mechanics Savings Bank	4522	14,071.92	
Mechanics Savings Bank	4407	10,850.73	
Merchants National Bank	271	50,428.76	
Total Cash on Deposit			312,191.12
TOTAL PINE GROVE CEMETERY FUNDS			$558,191.12

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer December 31, 1936

VALLEY CEMETERY

(Continued)

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
18.5 M	City of Manchester—War Memorial Bonds	4%	July 1, 1937/48	No. 17-40 Inclusive	$18,500.00
4 M	City of Manchester—School Bonds	5%	April 1, 1937/38	No. 49-52 Inclusive	4,000.00
13 M	City of Manchester—Fire Department	4½%	Sept. 1, 1937/49	No. 11-23 Inclusive	13,000.00
	Total Securities				$35,500.00

Cash on Deposit

Depository	Book Number		
Hillsborough County Savings Bank	16072	$12,149.10	
Amoskeag Savings Bank	68808	11,313.74	
Manchester Savings Bank	154499	18,527.02	
Mechanics Savings Bank	5569	4,548.55	
Total Cash on Deposit			46,538.41
TOTAL VALLEY CEMETERY FUNDS			$82,038.41

MERRILL CEMETERY

Par Value	Description	Rate	Maturity	Serial Numbers	Amount
1 M	City of Manchester—School Bonds	5%	April 1, 1938	No. 53	$1,000.00

Cash on Deposit

Depository	Book Number	
Amoskeag Savings Bank	69517	4,460.57
TOTAL MERRILL CEMETERY FUNDS		$5,460.57

City of Manchester

EXHIBIT A — SCHEDULE VII

STATEMENT OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer December 31, 1936

PISCATAQUOG CEMETERY

(Continued)

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	126851	$2,333.76	
Amoskeag Savings Bank	126852	84.57	
Amoskeag Savings Bank	126853	1,538.16	
Amoskeag Savings Bank	126854	10,428.99	
TOTAL PISCATAQUOG CEMETERY FUNDS			$14,385.48

AMOSKEAG CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Amoskeag Savings Bank	151322	$1,522.29	
TOTAL AMOSKEAG CEMETERY FUNDS			$1,522.29

STOWELL CEMETERY

Cash on Deposit

Depository	Book Number	Amount	
Manchester Savings Bank	145818	$545.51	
TOTAL STOWELL CEMETERY FUNDS			$545.51

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1936—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
Edith F. Stark	Amoskeag	122381	$1,602.68
Mrs. Charles D. Welch	Amoskeag	154127	229.15
George F. Sargent	Amoskeag	152887	440.38
Emily Theuner	Amoskeag	157155	55.11
Charles W. Powell	Amoskeag	160833	114.67
Maria F. Laport	Amoskeag	161396	113.49
Hattie C. Curtis	Amoskeag	164246	108.83
Frank W. Avery	Amoskeag	168482	106.98
Clara E. Colby	Amoskeag	172472	106.29
Leland and Waldron	Amoskeag	174597	208.52
L. V. Heath	Amoskeag	183244	161.70
Medora W. Elliott	Amoskeag	188141	517.73
John Rustler	Amoskeag	190698	102.19
Ralph I. Bean	Amoskeag	193305	208.60
Julia M. Opelt	Amoskeag	197006	101.23
William C. Spear	Amoskeag	197051	2,685.19
Edith Canney	Amoskeag	199163	153.65
Elwin C. Foster	Amoskeag	199411	203.27
Earle Payne	Amoskeag	201424	100.64
Hattie L. Slack	Amoskeag	206343	150.91
Mrs. F. L. Reischer	Amoskeag	206906	100.02
Ida M. Knox	Amoskeag	206907	150.53
Addie C. Rowe	Amoskeag	210216	150.38
Grace A. Phillips	Amoskeag	210630	150.00
Theda F. Otis	Amoskeag	211899	150.00
Josephine O. Abbott	Amoskeag	211898	100.00
Oliver Gould	Manchester	94650	500.00
May F. Nichols	Manchester	113370	784.46
Barton and Hill	Manchester	115154	2,112.42
Lucy E. Hodge	Manchester	115190	295.96
Eleanor J. Annis	Manchester	134034	114.80
Robert Laing	Manchester	137449	255.99
Nathaniel Clark	Manchester	143971	176.44
James H. Mendell	Manchester	147048	248.95
Clark and Prescott	Manchester	148843	170.75
George N. Baker	Manchester	152110	105.22

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1936—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
George W. Weeks	Manchester	153173	203.07
Anna C. Reischer	Manchester	153969	216.85
Clara E. Whittemore	Manchester	156405	537.46
Horace P. Simpson	Manchester	159383	156.41
Benjamin F. Greer	Manchester	159813	104.61
Gray and Greer	Manchester	159812	104.61
Stratton and Rollins	Manchester	162820	128.70
Mary L. Varney	Manchester	164851	100.91
Eliza A. Clark	Manchester	165344	537.58
McKinnon—Powers	Manchester	165161	100.62
T. Kittredge Hall	Manchester	165812	154.11
R. A. Wheeler	Manchester	165813	100.71
Joseph L. Stevens	Manchester	167988	100.75
Jennie M. Corey	Manchester	168006	2,594.26
Rev. John Kamm	Manchester	169614	100.27
Corydon L. Manter	Manchester	171910	150.00
Mary E. Coburn	Manchester	171981	200.00
Maud E. Caron	Manchester	171998	150.00
Fannie L. Roper	Manchester	172026	150.00
Emily E. Killey	Mechanics	7815	2,621.46
Elizabeth Alexander	Mechanics	13382	119.64
Silas C. Stetson	Mechanics	13511	189.58
Orra V. Chace	Mechanics	13606	547.63
Frank W. Randall	Mechanics	13707	118.35
Rachel B. Reid	Mechanics	13831	617.20
Frank Murray	Mechanics	14204	115.28
Tillie F. Robinson	Mechanics	14232	110.10
John C. Peterson	Mechanics	14390	110.86
Emma M. Blakely	Mechanics	14627	107.05
Charles E. Chapman	Mechanics	14932	168.99
Bertha A. Morton	Mechanics	15025	164.40
James Stockdale	Mechanics	15032	106.67
Mary I. Dixon	Mechanics	15548	53.64
Frank W. Dunsmoor	Mechanics	16021	218.60
Maggie Barney	Mechanics	16796	152.41
Clarence M. Woodbury	Hillsborough County	20357	128.16

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1936—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Pine Grove Cemetery

Fund	Savings Bank	Book Number	Amount
James R. Straw	Hillsborough County	20719	227.31
Ellen Washburn	Hillsborough County	22138	102.30
Myra C. Corey	Hillsborough County	22278	118.55
Nathan P. Hunt	Hillsborough County	26962	214.67
Tillie Gowitzke	Hillsborough County	30466	101.14
Josephine Dolber	Hillsborough County	31771	101.50
Nellie H. Brown	Hillsborough County	31770	253.78
Levi E. Payne	Hillsborough County	33758	100.00
John H. Andrews and Joseph Hermann	Hillsborough County	31790	2,588.61
Frederick H. Salls	Hillsborough County	33196	101.00
S. P. Cannon	Merrimack River	77886	83.46
S. P. Cannon	Amoskeag	185388	170.24
Charles H. Robie	Merrimack River	80024	57.53
Charles H. Robie	Amoskeag	185389	119.70
Rogler and Grimmler	Merrimack River	81685	57.53
Rogler and Grimmler	Amoskeag	185390	116.58
George E. Rogers	Merrimack River	82554	58.03
George E. Rogers	Amoskeag	185391	117.62
Cora A. Gile	Merrimack River	83808	58.04
Cora A. Gile	Amoskeag	185387	117.66
William W. Ingham	Merrimack River	77516	279.08
William W. Ingham	Mechanics	15589	571.16
Flora A. Cleworth	Merrimack River	78273	59.69
Flora A. Cleworth	Mechanics	15585	122.70
Fannie L. Roper	Merrimack River	85642	57.34
Fannie L. Roper	Mechanics	15588	117.57
Lovica E. Gove	Merrimack River	88421	74.02
Lovica E. Gove	Mechanics	15587	151.35
Estelle J. Stevens	Merrimack River	89127	36.27
Estelle J. Stevens	Mechanics	15586	76.16
Herbert S. Clough	Merrimack River	92093	69.99
Herbert S. Clough	Mechanics	15590	146.67

TOTAL PINE GROVE CEMETERY SPECIAL FUNDS $31,205.32

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1936—*Continued*

SPECIAL CEMETERY TRUST FUNDS

Valley Cemetery

Fund	Savings Bank	Book Number	Amount
Sawyer and Breen	Amoskeag	154784	$121.09
Emma T. Parker	Amoskeag	173017	311.48
M. G. J. Tewksbury	Amoskeag	177022	179.32
Hannah Currier	Merrimack River	42740	288.74
Hannah Currier	Amoskeag	185386	600.82
E. W. Harrington	Manchester	108743	3,733.34
Elizabeth Holden Healy	Manchester	147047	107.20
Frederick Smyth	Manchester	172374	4,000.00
James Cossar	Manchester	172375	200.00
Nathan P. Hunt	Hillsborough County	26962	214.66
TOTAL VALLEY CEMETERY SPECIAL FUNDS			$9,756.65

Merrill Cemetery

Cleaves N. Harvey	Manchester	149756	$206.14

Piscataquog Cemetery

Caroline Rundlett	Manchester	168609	$128.68

Special

Gale Fund	Amoskeag	34108	$638.84

Summary of Special Trust Funds

Pine Grove Cemetery	$31,205.32
Valley Cemetery	9,756.65
Merrill Cemetery	206.14
Piscataquog Cemetery	128.68
Gale Fund	638.84
TOTAL SPECIAL CEMETERY TRUST FUNDS	$41,935.63

City of Manchester

EXHIBIT A — SCHEDULE VII

SCHEDULE OF CEMETERY TRUST FUNDS

In Custody of the City Treasurer Dec. 31, 1936—*Concluded*

SPECIAL CEMETERY TRUST FUNDS

Summary of Cemetery Trust Funds

Pine Grove Cemetery	$558,191.12
Valley Cemetery	82,038.41
Merrill Cemetery	5,460.57
Piscataquog Cemetery	14,385.48
Amoskeag Cemetery	1,522.29
Stowell Cemetery	545.51
Special Trust Funds	41,935.63
TOTAL	$704,079.01

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees

	Book Number	Balance Jan. 1, 1936	Deposits and Income	Withdrawals	Balance Dec. 31, 1936
Dean Fund					
Amoskeag Savings Bank	94654	$3,265.29	$98.69	$338.28	$3,025.70
Manchester Savings Bank	16445	3,440.81	103.98	179.05	3,365.74
Manchester Savings Bank	75958	2,057.36	62.18		2,119.54
Mechanics Savings Bank	6421	2,099.93	65.69		2,165.62
Mechanics Savings Bank	15592	2,122.96	63.07		2,186.03
Merrimack River Savings Bank	39195	989.08			989.08
TOTAL		$13,975.43	$393.61	$517.33	$13,851.71
Eaton Fund					
Hillsborough County Savings Bank	106	$2,338.72	$70.25	$128.86	$2,280.11
Mechanics Savings Bank	15593	1,448.66	43.04		1,491.70
Merrimack River Savings Bank	39196	676.14			676.14
TOTAL		$4,463.52	$113.29	$128.86	$4,447.95

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Continued*

	Book Number	Balance Jan. 1, 1936	Deposits and Income	Withdrawals	Balance Dec. 31, 1936
Michael Prout Fund					
Amoskeag Savings Bank	106269	$3,553.30	$107.39	$110.91	$3,549.78
Manchester Savings Bank	100664	3,126.50	94.56	147.11	3,073.95
Mechanics Savings Bank	7329	1,270.57	39.11		1,309.68
TOTAL		$7,950.37	$241.06	$258.02	$7,933.41
Elliott Fund					
Hillsborough County Savings Bank	104	$1,212.41	$37.94	$303.99	$946.36
Mechanics Savings Bank	6423	4,550.15	137.52		4,687.67
TOTAL		$5,762.56	$175.46	$303.99	$5,634.03
Hosley Fund Income Account					
Amoskeag Savings Bank	147827	$2,109.01	$63.74		$2,172.75
Jones Fund					
Mechanics Savings	11689	$5,001.88	$151.52	$151.24	$5,002.16

City of Manchester

EXHIBIT A — SCHEDULE VIIIa

LIBRARY TRUST FUNDS

In Custody of Treasurer of Library Trustees—*Concluded*

	Book Number	Balance Jan. 1, 1936	Deposits and Income	Withdrawals	Balance Dec. 31, 1936
Emily A. Smith Fund Mechanics Savings Bank	7189	$5,483.99	$165.97	$210.28	$5,439.68
James Liddell Arnott Fund Manchester Savings Bank	159856	$1,011.82	$30.99	$26.47	$1,016.34
Mrs. Georgia B. D. Carpenter Manchester Savings Bank	165491	$10,022.86	$306.04	$291.22	$10,037.68
Ruth C. Dudley Fund Amoskeag Savings Bank	197296	$89.95	$2.74	$6.10	$86.59
Mary M. Tolman Fund Mechanics Savings Bank	17060	$2,003.00	$60.45	$29.77	$2,033.68
Income Account Merchants National Bank		$890.37	$1,923.28	$1,923.28	$890.37
TOTAL IN CUSTODY OF TREASURER OF LIBRARY TRUSTEES					$58,546.35

City of Manchester

EXHIBIT A — SCHEDULE VIIIb

LIBRARY TRUST FUNDS

In Custody of City Treasurer

	Book Number	Balance Jan. 1, 1936	Deposits and Income	Withdrawals	Balance Dec. 31, 1936
Cash on Deposit					
Moody Currier Fund					
Amoskeag Savings Bank	123865	$5,000.00	$153.65	$153.65	$5,000.00
John Hosley Fund					
Mechanics Savings Bank	12466	5,000.00	151.95	151.95	5,000.00
Oliver Gould Fund					
Manchester Savings Bank	94650		3.31	3.31	
TOTAL IN CUSTODY OF CITY TREASURER		$10,000.00	$308.91	$308.91	$10,000.00

SUMMARY OF LIBRARY TRUST FUNDS

Total in Custody of Library Trustees—Schedule VIIIa	$58,546.35
Total in Custody of City Treasurer—Schedule VIIIb	10,000.00
TOTAL LIBRARY TRUST FUNDS TO EXHIBIT A — IV	$68,546.35

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1936

Part I — *Revenue Appropriations*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
General Government					
Mayor	$5,400.00	$1.26	$5,401.26	$5,401.26	
Mayor's Incidentals	600.00	.....	600.00	600.00	
Aldermen	2,800.00	.....	2,800.00	2,800.00	
Auditor	4,400.00	5.50	4,405.50	4,405.50	
Treasurer	5,760.00	112.61	5,872.61	5,872.61	
Tax Collector	21,000.00	11.50	21,011.50	21,011.50	
Assessors	16,700.00	.....	16,700.00	16,700.00	
Finance Commission	850.00	334.84	1,184.84	1,184.84	
Law	1,675.00	27.49	1,702.49	1,702.49	
City Clerk	8,650.00	300.00	8,950.00	8,950.00	
Building Department	42,000.00	2.29	42,002.29	42,002.29	
Elections	7,000.00	.....	7,000.00	7,000.00	
Board of Registrars	3,700.00	255.97	3,955.97	3,955.97	
City Hall	6,550.00	543.50	7,093.50	7,093.50	
Old Court House	2,000.00	367.63	2,367.63	2,367.63	
Public Comfort Station	5,450.00	.....	5,450.00	5,450.00	
Care of City Clocks	700.00	.....	700.00	700.00	
Protection of Persons and Property					
Police Department	249,000.00	4,983.00	253,983.00	253,983.00	
Municipal Court	4,700.00	.....	4,700.00	4,700.00	
Fire Department	260,000.00	854.15	260,854.15	260,854.15	
Sealer of Weights and Measures	2,475.00	9.06	2,484.06	2,484.06	
Health and Sanitation					
Health Department	59,000.00	30.29	59,030.29	59,030.29	
City Physician	1,200.00	.....	1,200.00	1,200.00	
Vital Statistics	1,000.00	.....	1,000.00	1,000.00	
Board of Examiners of Plumbers	45.00	.....	45.00	45.00	

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1936

Part I — *Revenue Appropriations — Continued*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Highways					
Highway Department	250,000.00	245,681.69	495,681.69	495,681.69	
Street Lighting	90,000.00	1,849.87	91,849.87	91,849.87	
Charities					
Administration and Outside Relief	460,000.00	84,070.46	544,070.46	544,070.46	
Charitable Gifts	2,000.00		2,000.00	2,000.00	
Education					
School Department	720,000.00	5,025.78	725,025.78	725,025.78	
Carpenter Memorial Library	45,600.00	1,386.84	46,986.84	46,898.99	$87.85
Recreation					
Parks and Commons	35,000.00	5,294.45	40,294.45	40,294.45	
Municipal Golf Course	9,000.00	1,481.27	10,481.27	10,481.27	
Unclassified					
Damages and Claims	5,000.00		5,000.00	5,000.00	
Printing City Reports	500.00	17.15	517.15	517.15	
Patriotic Purposes	900.00		900.00	900.00	
Printing and Stationery	525.00		525.00	525.00	
Incidentals	4,000.00	233.05	4,233.05	4,233.05	
Auditing	900.00		900.00	900.00	
Adjusting Board (Zoning)	900.00		900.00	900.00	
City Planning Board	150.00		150.00	150.00	
Publicity Fund	1,000.00	2,041.94	3,041.94	3,041.94	
Athletic Field	4,500.00	19.77	4,519.77	4,519.77	
Aviation Field	2,500.00	1,125.40	3,625.40	3,625.40	

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1936

Part I — *Revenue Appropriations — Concluded*

	Budget Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
Unclassified—(Concluded)					
Land Use Survey	400.00		400.00	400.00	
Traffic Survey		132.17	132.17		132.17
Purchase of New Playgrounds	10,000.00	14,000.00	24,000.00	24,000.00	
Emergency Relief Gardens	1,500.00		1,500.00	1,500.00	
Resurfacing School Yards	1,000.00		1,000.00	732.93	267.07
National Youth Administration	500.00		500.00	65.75	434.25
Public Service Enterprises					
Water		216,522.19	216,522.19	210,257.30	6,264.89
Public Scales	1,300.00		1,300.00	1,300.00	
Cemeteries					
Pine Grove and Merrill Yard	20,100.00	18,788.93	38,888.93	38,888.93	
Valley and Piscataquog	4,500.00	4,031.00	8,531.00	8,531.00	
Amoskeag and Other Cemeteries	400.00	51.00	451.00	451.00	
Interest and Maturing Debt					
Interest on Temporary Loans	20,000.00		20,000.00	20,000.00	
Interest on General Loans	137,885.00		137,885.00	137,885.00	
Maturing Debt	463,500.00		463,500.00	463,500.00	
State Tax	281,952.00		281,952.00	281,952.00	
County Tax	565,837.23		565,837.23	565,837.23	
Per capita School Tax	21,078.00		21,078.00	21,078.00	
Refunds	500.00		500.00	500.00	
Reserve for Abatements and Discounts	50,000.00	11,295.02	61,295.02	61,295.02	
TOTALS	$3,925,582.23	$620,887.07	$4,546,469.30	$4,539,283.07	$7,186.23

City of Manchester

EXHIBIT B

STATEMENT OF BUDGET ACCOUNTS

For the Year Ended December 31, 1936

Part II — *Non-Revenue Appropriations*

	Balances and Appropriations	Transfers and Cash Receipts	Total	Expenses and Transfers	Unexpended Balance
New Sewers	$216,706.22		$216,706.22	$181,783.47	$34,922.75
New Sidewalks	12,000.00	$5,954.54	17,954.54	18,034.61	80.07
New Highways	50,000.00	12,407.00	62,407.00	61,524.03	882.97
Highway Resurfacing		10,510.76	10,510.76	10,510.76	
Improvements to Public Buildings	12,593.68	53.18	12,646.86	12,623.97	22.89
General Parks Improvements	19,867.50	5,222.98	25,090.48	25,028.70	61.78
Purchase of New Equipment	16,752.26	83.00	16,835.26	12,250.90	4,584.36
Airport No. 1	10,055.83	120.60	10,176.43	8,281.05	1,895.38
Golf Course and Athletic Field	1,500.00	84.04	1,584.04	1,584.04	
New Reservoir Construction	252.21	12,757.16	13,009.37	12,251.92	757.45
Fire Department	5,501.76		5,501.76	898.62	4,603.14
Incinerator	85,000.00	4,550.00	89,550.00	4,495.74	85,054.26
Bridge Construction (McGregor)	250,000.00	64,707.00	314,707.00	133,171.95	181,535.05
Airport No. 2	60,000.00		60,000.00		60,000.00
TOTALS	$740,229.46	$116,450.26	$856,679.72	$482,439.76	$374,239.96

City of Manchester

EXHIBIT C

ANALYSIS OF ESTIMATED REVENUE

For the Year Ended December 31, 1936

Taxes—State			
1936 Income Tax		$72,313.47	
Insurance Taxes		17,797.02	
Railroad Taxes		23,258.29	
Savings Bank Taxes		95,214.95	
Total State Taxes			$208,583.73
Licenses			
Amusement		$2,611.00	
Dog	$5,359.00		
LESS:—Transfer to School Appropriation	4,733.59		
		625.41	
Taxi and Job Teaming		39.50	
Garbage		47.50	
Junk		113.00	
Billiards, Bowling, etc		1,310.50	
Plumbers		79.00	
All Others		3,532.05	
Total Licenses			8,357.96
Permits			
Automobile (collected in 1935)		$8,434.44	
Automobile (collected in 1936)		60,847.80	
Marriage		1,358.00	
Sewer		2,267.68	
Sunday Permits		439.00	
Auction Sale Permits		30.00	
Total Permits			73,376.92
Fines			
Municipal Court		$8,996.54	
Total Fines			8,996.54

Tax Collector

Taxes Collected without Warrant	$146.18	
Costs of Tax Collections	4,475.80	
Costs of Tax Titles Redeemed	1,153.63	
Administration Costs—Real Estate	3,066.36	
Total Tax Collector		8,841.97

Health and Sanitation

Public Comfort Station	$319.23	
Milk Licenses	426.00	
Total Health and Sanitation		745.23

Education

Sales of Books and Supplies	$627.87	
Miscellaneous	313.42	
Total Education		941.29

Library

Fines	$1,385.78	
Sales	14.72	
Miscellaneous	206.71	
Total Library		1,607.21

Recreation

Athletic Field	$2,457.26	
Aviation Field	375.00	
Golf Course	5,941.00	
Total Recreation		8,773.26

Other Enterprises

Public Scales	$130.40	
Total Other Enterprises		130.40

Cemeteries

Care of Lots and Graves		$864.00	
Interments		3,986.50	
Miscellaneous		3,978.90	
Sales of Lots and Graves	$13,578.63		
LESS:—Transfer to Trust Funds	9,921.47		
		3,657.16	
Total Cemeteries			12,486.56

City Clerk

Certifications		$277.00	
Telephone Tolls		1.84	
Total City Clerk			278.84

Miscellaneous

Board of Adjustment		$140.00	
Fire Department		232.99	
Premium on Bonds		5,735.80	
Highway Department		10.00	
Parks and Commons		9.00	
Sale of Land		150.00	
Total Miscellaneous			6,277.79

Interest

Accrued on Bonds Sold		$1,221.25	
On Deferred Taxes		15,397.65	
On Perpetual Care	$348.07		
LESS:—Transfer to Trust Funds	261.05		
		87.02	
On Tax Titles Redeemed		10,585.90	
Total Interest			27,291.82

Refunds

City Clerk—Auto Permit	$1.49	
Recreation and Aviation	87.60	
Highway Department	13.91	
Police Department	25.41	
Board of Examiners of Plumbers	7.00	
Charities Department	424.50	
Parks and Commons	95.30	
Total Refunds		655.21

Departmental Accounts Receivable

Cemeteries	$81.00	
Health Dpeartment	364.27	
Highway Department	2,136.12	
School Department	22,042.14	
Total Departmental Accounts Receivable		24,623.53
TOTAL ESTIMATED REVENUE FOR 1936		$391,968.26

City of Manchester

EXHIBIT D

ANALYSIS OF CASH RECEIPTS

For the Year Ended December 31, 1936

Taxes

1937 Poll Taxes	$4.00	
Previous to 1936 Property Taxes	352,553.04	
Previous to 1936 Poll Taxes	15,614.00	
1936 Property Taxes	$2,918,367.16	
1936 Poll Taxes	57,318.00	
1935 Taxes Transferred to Tax Titles	70,976.40	
1935 Taxes Transferred to Tax Deeds	8,338.56	
		$3,423,171.16

State

1936 Income Tax	$72,313.47	
Insurance Taxes	17,797.02	
Railroad Taxes	23,258.29	
Savings Bank Taxes	95,214.95	
		208,583.73

Tax Titles and Tax Deeds

Tax Title Redemptions	$58,652.10	
Tax Deeds	28,490.52	
Taxes Collected without Warrant on Deeded Property	146.18	
		87,288.80

Licenses and Fees

Amusement	$2,611.00	
Dog	5,359.00	
Garbage	47.50	
Junk	113.00	
Milk	426.00	
Bowling, Billiards, etc.	1,310.50	
Certifications of Births, Marriages, Deaths	277.00	
All Other	3,571.55	
		13,715.55

Permits

Automobile—1937	$8,959.59	
Automobile—1936	60,847.80	
Marriage	1,358.00	
Sewer	2,267.68	
Auction Sales	30.00	
Sunday Permits—1937	309.00	
Sunday Permits—1936	439.00	
		74,211.07

Fines

Municipal Court	8,996.54

Rents

Rock Rimmon Park Improvement Fund	96.00

General Government

Costs of Tax Collections	$4,476.20	
Costs of Tax Collections (Transfers)	2,483.60	
Costs of Tax Titles Redeemed	1,153.63	
Administration Costs—Real Estate	3,062.13	
		11,175.56

City Clerk

City Hall Telephone Booth	1.84

Fire Department

State Aid—Flood Damage	$854.15	
Miscellaneous	445.67	
		1,299.82

Health and Sanitation

Health Department	$385.70	
Public Comfort Station	319.23	
		704.93

Highways

Transportation, Equipment and Supplies	$2,176.36
Highways—New	238.43

Sidewalks—New	5,954.54	
State Aid—Highway Construction	12,152.57	
State Aid—Flood Damage	68,449.52	
Maintenance	765.12	
Engineers—Sale of Maps	10.00	
		89,746.54

Education

Tuition	$21,587.66	
School Rentals	510.00	
Rent of Piano	45.00	
Manual Training Supplies	721.52	
Sale of Books and Supplies	60.20	
Miscellaneous	54.57	
		22,978.95

Library

Fines	$1,385.78	
Miscellaneous	221.43	
		1,607.21

Recreation

Athletic Field	$2,457.26	
Aviation Field	375.00	
Parks and Playgrounds	104.30	
Golf Course	5,941.00	
		8,877.56

Charities

Reimbursement by State for Relief Expenditures	$82,196.82	
Sale of Wood	98.50	
		82,295.32

Public Service Enterprises

Water Department	$211,858.29	
New Reservoir—Federal Grant	12,757.16	
Incinerator Project—Federal Grant	4,550.00	
McGregor Bridge—Federal Grant	62,505.00	
		291,670.45

Other Enterprises

City Scales		130.40

Cemeteries

Pine Grove		
Sale of Lots and Graves	$13,578.63	
Care of Lots and Graves	594.00	
Interments	3,650.50	
Miscellaneous	3,989.80	
		21,812.93
Valley		
Care of Lots and Graves	$253.50	
Interments	261.00	
Miscellaneous	161.10	
		675.60
Piscataquog		
Care of Lots and Graves	$69.00	
Interments	47.00	
Miscellaneous	6.00	
		122.00
Merrill		
Miscellaneous		25.00
Amoskeag		
Interments	$28.00	
Miscellaneous	70.00	
		98.00

Miscellaneous Interest

On Deferred Taxes	$15,397.75	
On Deferred Taxes (Transfers)	3,151.64	
On Tax Titles Redeemed	10,610.90	
Accrued on Bonds Sold	1,221.25	
On Perpetual Care	348.07	
		30,729.61

Premium on Bonds Sold

Permanent Improvements and Departmental Equipment		5,735.80

Municipal Indebtedness

General Loans	$305,000.00	
Temporary Loans	2,500,000.00	
Notes—General Parks Improvements	17,000.00	
		2,822,000.00

Trust Funds

Pine Grove Perpetual Care	$868.75	
Valley Perpetual Care	831.00	
Merrill Perpetual Care	100.00	
Amoskeag Perpetual Care	210.00	
		2,009.75

Special Trust Funds

Nathan P. Hunt—Children's Entertainment Fund	$159.27	
Nathan P. Hunt—Book Fund	100.00	
Fire Damage Replacement Fund	22,390.00	
Pine Grove Cemetery	1,400.00	
Valley Cemetery	4,200.00	
		28,249.27

Trustees of Cemetery Funds

Pine Grove Cemetery Fund	$12,998.82	
Valley Cemetery Fund	1,667.00	
Piscataquog Cemetery Fund	259.00	
Merrill Cemetery Fund	112.00	
Amoskeag Cemetery Fund	35.00	
Stowell Cemetery Fund	16.00	
Special Cemetery Fund	653.00	
C. H. Bartlett Legacy—For Taxes	1,556.97	
Appropriation for Clerical Services	500.00	
Vault Rentals	27.50	
Care of Stark Lot	60.00	
Appropriation for Walks and Avenues		
Pine Grove Cemetery	3,000.00	
Valley Cemetery	2,000.00	
		22,885.29

Library Trust Funds in Care of City Treasurer

Moody Currier Fund	$153.65	
John Hosley Fund	151.95	
Oliver Gould Fund	3.31	
		308.91

Unclassified

Board of Adjustment	$140.00	
Fire Damage—City Hall	178.81	
Board of Examiners of Plumbers	86.00	
Police Department	25.41	
Sale of Land	150.00	
Tailings	392.35	
		972.57

Refunds

School Department	$292.19	
Charities Department	2,003.50	
Police Department	82.50	
Fire Department	2.32	
Building Department	2.29	
Cemeteries	8.59	
Highway Department	3,265.31	
City Treasurer	.30	
Publicity	41.94	
Health Department	30.29	
Parks and Commons	11.47	
Tax Collector	11.50	
Library	168.00	
Purchase of New Fire Equipment	83.00	
Water Department	110.20	
Golf Course and Athletic Field	232.56	
Airport	120.60	
Mayor's Department	1.26	
Incidentals	15.07	
Auto Tax	1.49	
		6,484.38
TOTAL RECEIPTS		$7,268,660.54
Balance—January 1, 1936		516,071.66
TOTAL TO BE ACCOUNTED FOR		$7,784,732.20

CITY OF MANCHESTER

EXHIBIT E

ANALYSIS OF EXPENDITURES OF VARIOUS DEPARTMENTS

FOR THE YEAR ENDED DECEMBER 31, 1936

Mayor		
Mayor's Salary	$3,000.00	
Mayor's Secretary	1,500.00	
Mayor's Incidentals	600.00	
Miscellaneous Expenses	870.03	
		$5,970.03
Aldermen		
Salaries	$2,600.00	
Other Expenses	109.86	
		2,709.86
Auditor		
Auditor's Salary	$2,500.00	
Clerks' Salaries	1,606.09	
Other Expenses	203.89	
		4,309.98
Treasurer		
Treasurer's Salary	$2,500.00	
Clerks' Salaries	2,612.00	
Other Expenses	760.61	
		5,872.61
Tax Collector		
Collector's Salary	$2,500.00	
Deputy Collectors' Salaries	3,975.00	
Special Collectors' Salaries	3,975.00	
Clerks' Salaries	4,868.80	
Other Expenses	4,868.15	
		20,186.95
Tax Collector — Real Estate		
Services as Agent	$550.00	
		550.00

Assessors

Assessors' Salaries	$7,800.00	
Clerks' Salaries	2,200.00	
Engineer's Salary	2,000.00	
Other Salaries	2,861.50	
Other Expenses	1,834.08	
		16,695.58

Finance Commission

Commissioners' Salaries	$800.00	
Salary of Accountant—Investigator	309.01	
Other Expenses	75.83	
		1,184.84

Law

Solicitor's Salary	$1,600.00	
Other Expenses	62.53	
		1,662.53

City Clerk

City Clerk's Salary	$3,000.00	
Clerks' Salaries	4,450.00	
Other Expenses	1,493.88	
		8,943.88

Department of Buildings

Superintendent's Salary	$2,700.00	
Inspectors' Salaries	4,576.00	
Clerks' Salaries	4,420.00	
Pensions	2,061.00	
Other Expenses	1,353.73	
		15,110.73

Repairs to Public Buildings

Salaries and Wages	$19,620.12	
Other Expenses	6,151.54	
		25,771.66

Improvements to Schools and Public Buildings

Bond Issue Expenditures		
Payrolls	$6,004.48	
Other Expenses	6,619.49	
		12,623.97

Board of Registrars

Members' Salaries	$1,550.00	
Clerks' Salaries	1,399.79	
Other Expenses	1,006.18	
		3,955.97

Elections

Election Officials' Salaries	$5,545.00	
Other Expenses	1,255.55	
		6,800.55

City Hall

Janitors' and Matrons' Salaries	$4,104.00	
Other Expenses	2,958.36	
		7,062.36

Old Court House

Janitor's Salary	$1,350.00	
Other Expenses	759.63	
		2,109.63

Public Comfort Station

Janitors' and Matrons' Salaries	$4,492.00	
Other Expenses	873.67	
		5,365.67

Care of City Clocks

Services and Supplies	$685.00	
		685.00

Police Department

Commissioners' Salaries	$300.00	
Chief's Salary	5,000.00	
Deputy Chief's Salary	2,883.00	
Lieutenants', Sergeants' and Patrolmen's Salaries	214,781.86	
Pensions	6,608.25	
Other Expenses	23,784.05	
		253,357.16

Municipal Court

Judge's Salary	$2,400.00	
Associate Judge's Salary	800.00	
Clerk's Salary	750.00	
Probation Officer's Salary	750.00	
		4,700.00

Fire Department

Commissioners' Salaries	$256.11	
Chief's Salary	4,500.00	
Deputy Chiefs' Salaries	5,900.00	
Superintendent Fire Alarm Telegraph Salary	2,500.00	
Captains', Lieutenants' and Permanent Men's Salaries	203,999.90	
Call Men's Salaries	6,888.80	
Pensions	13,225.00	
Improvements to Signal System—Bond Issue	773.63	
Other Expenses	23,338.51	
		261,381.95

Sealer of Weights and Measures

Sealer's Salary	$2,100.00	
Other Expenses	321.21	
		2,421.21

Health Department

Board's Salaries	$516.67	
Health Officer's Salary	4,500.00	
Inspectors' Salaries	10,200.24	
Clerks' Salaries	2,339.87	
Nurses' Salaries	15,259.05	
School Physicians' Salaries	3,000.24	
Cleaning	477.64	
Hospital Payroll	9,031.69	
Pension	1,000.08	
Other Expenses—Hospital	7,179.90	
Other Expenses—General	5,248.23	
		58,753.61

Vital Statistics

Births, Deaths and Marriages	$693.25	
		693.25

City Physician

Physician's Salary	$1,200.00	
		1,200.00

Board of Examiners of Plumbers

Miscellaneous Expenses	$11.27	
		11.27

Highways

Commissioners' Salaries	$650.00	
Surveyor's Salary	5,000.00	
Superintendents' Salaries	2,845.29	
Clerks' Salaries	7,111.88	
Timekeeper's Salary	1,800.00	
Other Administration Expenses	1,626.60	
Highways Maintenance	48,112.53	
Sewers Maintenance	7,170.80	
Refuse Disposal	48,874.70	
Street Cleaning	31,469.75	
Traffic Regulation	3,687.70	
Transportation, Equipment and Supplies	227,233.36	
T. E. and S. Salaries	73,203.28	
Engineering Salaries	13,872.77	
Other Engineering Expenses	870.86	
Pensions	16,828.98	
New Sewers—Payrolls	57,881.15	
Highways—Resurfacing	3,063.63	
New Highways—Payrolls	25,934.30	
New Sidewalks—Payrolls	8,577.65	
		585,815.23

Street Lighting

Expenses	$91,849.87	
		91,849.87

Charities

Commissioner's Salary	$2,100.00	
Clerks' Salaries	13,004.18	
Other Expenses	3,234.07	
Relief	525,428.14	
		543,766.39

Charitable Gifts

Hospitals	$2,000.00	
		2,000.00

School Department

School Board—Salaries	$1,300.00	
Clerk of Board—Salary	1,000.00	
Office Clerks—Salaries	2,675.88	
Certificating Officer—Salary	2,000.00	
Truant Officers—Salaries	4,000.00	
Other Administration Expenses	11,496.44	

Teachers' Salaries	557,573.69	
Evening Schools	4,640.21	
Pensions	16,388.45	
Other Expenses of Instruction	16,041.49	
Janitors' Salaries	44,767.48	
Miscellaneous Plan Expenses	28,490.63	
Auxiliary Agencies—Salaries	2,000.00	
Auxiliary Agencies—Other Expenses	7,545.20	
Rent—Manual Training Building	1,000.00	
Census	779.20	
Sundry Equipment	378.79	
		702,077.46

Library

Librarian's Salary	$2,569.04	
Librarian's Assistants	29,224.43	
Janitor's Salaries	2,826.87	
General Fund—Purchases of Books	3,025.20	
Currier Fund—Purchases of Books	144.55	
Hosley Fund—Purchases of Books	148.42	
Other Expenses	8,960.48	
		46,898.99

Parks and Commons

Payrolls	$18,143.59	
Pensions	574.08	
Municipal Bath Houses	2,093.52	
Rock Rimmon Swimming Pool	1,313.31	
Playground Instructors	1,108.08	
Other Expenses	6,513.92	
Bond Issue Expenditures	4,960.49	
		34,706.99

Board of Recreation and Aviation

Aviation Field Salaries	$522.74	
Aviation Field Expenses	1,662.70	
Golf Course Salaries	8,449.88	
Golf Course Expenses	1,999.40	
Athletic Field Salaries	3,402.21	
Atheltic Field Expenses	1,117.56	
		17,154.49

Water Department

Superintendent's Salary	$4,999.80	
Payrolls	89,783.20	

Pensions	5,337.30	
Other Expenses	86,369.25	
New Reservoir (Bond Issue)	12,251.92	
		198,741.47

Public Scales

Weigher's Salary	$1,200.00	
Other Expenses	96.50	
		1,296.50

Cemeteries

Pine Grove Cemetery		
Superintendent's Salary	$3,100.00	
Payrolls	27,897.79	
Other Expenses	7,849.32	
Valley Cemetery		
Payrolls	5,690.40	
Other Expenses	720.87	
All Other Cemeteries		
Payrolls	449.21	
		45,707.59

Miscellaneous

Damages to Persons and Property	$4,183.46	
Printing City Reports	275.50	
Patriotic Purposes	889.20	
Printing and Stationery	451.12	
Incidentals	4,233.05	
Auditing	900.00	
Board of Adjustment (Zoning)	848.60	
City Planning Board	68.04	
Publicity	2,921.58	
Emergency Relief Gardens	1,500.00	
Land Use Survey	266.66	
Purchase of New Playgrounds	24,000.00	
Resurfacing School Yards	732.93	
National Youth Administration Project	65.75	
		41,335.89

Purchase of New Equipment

Highway Department	$1,860.91	
Building Department	1,220.79	
Fire Department	2,969.11	
Police Department	5,769.55	
City Clerk	331.50	

Charities Department	15.00	
Golf Course	1,409.50	
Athletic Field	174.54	
		13,750.90

Other Bond Issue Expenditures

Incinerator Construction	$4,495.74	
McGregor Bridge Construction	130,969.95	
Airport	7,257.05	
General Parks Improvements	19,802.42	
		162,525.16

Interest

On General Loans	$145,485.00	
On Temporary Loans	10,370.14	
		155,855.14

Municipal Indebtedness

General Loans	$478,500.00	
Temporary Loans	2,300,000.00	
		2,778,500.00

Agency

County Tax	$565,837.23	
School Per Capita Tax	21,078.00	
State Tax	281,952.00	
		868,867.23

Trust Funds

Perpetual Care Funds	$2,009.75	
Rock Rimmon Park Improvement Fund	87.40	
C. H. Bartlett Legacy	1,556.97	
Appropriation for Clerical Services	500.00	
Vault Rentals	27.50	
Fire Damage Replacement Fund—Insurance	22,390.00	
Trustees Cemetery Funds	10,182.52	
Special Trust Funds	5,600.00	
Nathan P. Hunt Book Fund	100.00	
Nathan P. Hunt Children's Entertainment Fund	159.27	
		42,613.41

Refunds

City Clerk—Auto Taxes	$319.25	
Taxes of 1935	20.52	
Taxes of 1936	321.42	
Tailings	96.67	
		757.86

Transfers

Tax Titles	$76,611.64	
Tax Deeds	8,338.56	
		84,950.20

TOTAL DISBURSEMENTS	$7,149,261.02
Cash on Hand—December 31, 1936	635,471.18
TOTAL	$7,784,732.20

City of Manchester

EXHIBIT F

STATEMENT OF TAX COLLECTOR'S DEPARTMENT

For the Year Ended December 31, 1936

	1932	1933	1934	1935	1936
Balance Outstanding—January 1, 1936	$4,114.23	$5,166.57	$10,403.70	$464,092.49	
1936 Property Warrant					$3,493,461.13
1936 Poll Tax Warrant					85,912.00
Additional Warrants Issued During 1936	31.91	31.08	857.99	4,350.88	2,496.72
Voluntary Taxes Paid During 1936	2.00	10.00	40.00	1,272.00	
Transfer of Credit Balance		63.84			
TOTALS	$4,148.14	$5,271.49	$11,301.69	$469,715.37	$3,581,869.85
Cash Collected in 1936—net	$404.79	$570.18	$2,462.59	$364,709.48	$2,975,363.74
Taxes Abated in 1936	168.00	440.00	998.20	10,993.91	15,270.16
Transferred to Tax Titles and Tax Deeds				79,314.96	
Cash Discounts on 1936 Taxes—net					31,437.62
Transferred from Revenue Accounts				57.12	
TOTALS	$572.79	$1,010.18	$3,460.79	$455,075.47	$3,022,071.52
Balance Outstanding—December 31, 1936	$3,575.35	$4,261.31	$7,840.90	$14,639.90	$559,798.33
Voluntary Taxes Paid During 1937	2.00	12.00	24.00	168.00	2,928.00
Additional Warrants Issued during 1937	23.02	22.40	116.85	1,035.52	2,317.94
TOTALS	$3,600.37	$4,295.71	$7,981.75	$15,843.42	$565,044.27
Cash Collected in 1937	$1,199.40	$310.40	$850.83	$2,549.47	$286,719.41
Taxes Abated in 1937	789.88	464.30	402.51	751.00	5,054.84
Transferred to Tax Titles and Deeds					46,809.43
TOTALS	$1,989.28	$774.70	$1,253.34	$3,300.47	$338,583.68
Balance per City Auditor's Ledger May 31, 1937	$1,611.09	$3,521.01	$6,728.41	$12,542.95	$226,460.59
Payments in Advance of Warrant	4.00	2.00	4.00	12.00	204.00
Balance per City Auditor's Ledger as Adjusted	$1,615.09	$3,523.01	$6,732.41	$12,554.95	$226,664.59
Balance per Tax Collector's Ledger	1,615.09	3,523.01	6,732.41	12,543.85	226,659.19
UNDETECTED ERRORS				$11.10	$5.40

City of Manchester

EXHIBIT G

STATEMENT OF WATER DEPARTMENT

For the Year Ended December 31, 1936

Accounts Receivable

	Water	Fines	Buildings	Miscellaneous	Total
Balance Outstanding—January 1, 1936	$733.76	$8.60	.....	$788.46	$1,530.82
ACCOUNTS RENDERED					
January Quarter	52,570.81	327.10	$2.00	1,096.10	53,996.01
April Quarter	48,699.20	298.50	26.00	1,629.80	50,653.50
July Quarter	48,229.87	480.08	56.00	2,590.43	51,356.38
October Quarter	55,403.90	343.32	56.00	1,391.93	57,195.15
TOTALS	$205,637.54	$1,457.60	$140.00	$7,496.72	$214,731.86
DEDUCT					
Cash Collected in 1936	$204,121.61	$1,447.68	$140.00	$6,259.20	$211,968.49
Abatements in 1936	515.54	.....	.....	147.82	663.36
TOTAL DEDUCTIONS	$204,637.15	$1,447.68	$140.00	$6,407.02	$212,631.85
Balance Outstanding—December 31, 1936	$1,000.39	$9.92	.....	$1,089.70	$2,100.01

RECONCILIATION—JUNE 14, 1937 WITH DECEMBER 31, 1936

Balance Oustanding—January 1, 1937	$1,000.39	$9.92	.....	$1,089.70	$2,100.01
Accounts Rendered in 1937	98,481.65	597.95	$74.00	4,415.70	103,569.30
TOTALS	$99,482.04	$607.87	$74.00	$5,505.40	$105,669.31
DEDUCT					
Cash Collected in 1937	$98,345.11	$602.07	$74.00	$2,963.86	$101,985.04
Abatements in 1937	266.98	.....	.....	337.05	604.03
Balance June 14, 1937	869.95	5.80	.....	2,204.49	3,080.24
TOTALS	$99,482.04	$607.87	$74.00	$5,505.40	$105,669.31

City of Manchester

EXHIBIT H

TREASURER'S DEPARTMENT

Cash and Receipts Disbursements

For the Year Ended December 31, 1936

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$516,071.66	$114,874.64	$303,617.45	$327,328.85
February	327,328.85	575,365.90	282,918.42	619,776.33
March	619,776.33	576,658.48	324,893.43	871,541.38
April	871,541.38	180,261.80	850,898.77	200,904.41
May	200,904.41	558,705.96	315,661.57	443,948.80
June	443,948.80	1,619,710.23	347,789.55	1,715,869.48
July	1,715,869.48	802,014.00	602,067.10	1,915,816.38
August	1,915,816.38	231,478.73	314,933.62	1,832,361.49
September	1,832,361.49	159,052.46	327,563.84	1,663,850.11
October	1,663,850.11	312,066.70	348,644.56	1,627,272.25
November	1,627,272.25	809,672.35	397,213.29	2,039,731.31
December	2,039,731.31	1,328,799.29	2,733,059.42	635,471.18
Total for the Year		$7,268,660.54	$7,149,261.02	
Balance—January 1, 1936		516,071.66		
Balance—December 31, 1936			635,471.18	
		$7,784,732.20	$7,784,732.20	

City of Manchester

EXHIBIT I

STATEMENT OF CITY CLERK'S DEPARTMENT

For the Year Ended December 31, 1936

Amusements	$2,611.00
Assignment of Wages	9.00
Bills of Sales Registered	23.00
Conditional Sales Registered	1,964.34
Dog Licenses	5,359.00
Junk Dealers Licenses	113.00
Marriage Licenses	1,358.00
Motor Vehicles	69,807.39
Mortgages Registered	862.50
Partnerships—Corporations	23.00
Pool, Billiards and Bowling Licenses	1,310.50
Public Comfort Station	319.23
Recording—Discharge of Mortgages	52.50
Recording—Discharge of Conditional Sales	27.50
Sewer Entrance Permits	2,267.68
Sunday Miscellaneous Permits	748.00
Taxi and Job Teaming Permits	88.00
Telephone—City Hall	2.89
Writs	11.50
Filing Fees	150.00
Sale of Land	150.00
Miscellaneous	292.66
Certifications	343.50
TOTAL CASH RECEIVED	$87,894.19

City of Manchester

EXHIBIT J

STATEMENT OF HEALTH DEPARTMENT

For the Year Ended December 31, 1936

Accounts Receivable

Balance Outstanding—January 1, 1936	$643.29	
Accounts Rendered During the Year	917.98	
Total		$1,561.27
DEDUCT		
Accounts Paid During Year	$385.70	
Accounts Abated During the Year	621.86	
Total Deductions		1,007.56
BALANCE OUTSTANDING—DECEMBER 31, 1936		$553.71

Milk Licenses

Milk Licenses Issued During the Year 1935	$258.50
Milk Licenses Issued During the Year 1936	253.00
Total	$511.50
Cash Paid to City Treasurer	426.00
Balance—Paid to the City Treasurer in January, 1937	$85.50

City of Manchester

EXHIBIT K

STATEMENT OF SCHOOL DEPARTMENT

For the Year Ended December 31, 1936

Accounts Receivable

Balance Outstanding—Januray 1, 1936		$94.20
Accounts Rendered During the Year		22,711.81
Total		$22,806.01
DEDUCT		
Acounts Paid During the Year	$22,037.66	
Accounts Abated During the Year	749.76	
Total		22,787.42
BALANCE OUTSTANDING—DECEMBER 31, 1936		$18.59

Cash Receipts and Disbursements

Balance on Hand—January 1, 1936	$91.78	
Cash Receipts During 1936	1,086.02	
Total Cash to be Accounted For		$1,177.80
DEDUCT—CASH PAID TO CITY TREASURER		
Sales of Books and Supplies	$60.20	
Sales of Manual Training Supplies	721.52	
Miscellaneous Cash Receipts	54.57	
Rentals	105.00	
Refunds	94.93	
Total Cash Paid to City Treasurer	1,036.22	
Cash Stolen April 15, 1936	119.14	
Total Accounted For		1,155.36
BALANCE ON HAND—DECEMBER 31, 1936		$22.44

City of Manchester

EXHIBIT L

STATEMENT OF THE MUNICIPAL COURT

For the Year Ended December 31, 1936

	Total Fines, etc.	Miscellaneous Expenses	State Motor Vehicle Commission	Interpreters' and Witness Fees	Attorneys' Fees	Net Cash Receipts
January	$577.92	$27.05	$188.00	$25.28	$6.00	$331.59
February	1,121.18	20.43	350.00	10.60		740.15
March	1,341.08		498.00	23.32	5.00	814.76
April	1,797.06		588.00	23.32	3.00	1,182.74
May	2,714.72	44.50	1,037.00	29.82	3.00	1,600.40
June	1,421.22	17.50	473.00	27.56	3.00	900.16
July	1,551.20	29.00	778.00	33.92	3.00	707.28
August	1,620.16	40.00	578.00	48.76	6.00	947.40
September	1,152.32	1.25	676.00	33.92	8.00	433.15
October	1,167.68	58.62	570.00	41.24		497.82
November	747.86	3.00	380.00	31.80	6.00	327.06
December	1,627.74	31.05	688.00	44.52	3.00	861.17
TOTALS	$16,840.14	$272.40	$6,804.00	$374.06	$46.00	$9,343.68

SUMMARY

Cash on Hand—January 1, 1936	$520.03
Net Receipts—as above	9,343.68
TOTAL CASH TO BE ACCOUNTED FOR	$9,863.71
Cash Paid to City Treasurer During 1936	8,996.54
Balance of 1936 Receipts	$867.17
Paid to City Treasurer January 4, 1937	861.17
Balance Not Reported	$6.00

City of Manchester

EXHIBIT M

STATEMENT OF HIGHWAY DEPARTMENT

For the Year Ended December 31, 1936

Accounts Receivable

Balance—January 1, 1936		$10,048.56
Accounts Rendered During the Year		80,433.17
Total		$90,481.73
Deduct		
Accounts Paid During the Year	$80,631.98	
Accounts Abated During the Year	738.35	
Total		81,370.33
BALANCE OUTSTANDING—DECEMBER 31, 1936		$9,111.40

City of Manchester

EXHIBIT N

STATEMENT OF CITY LIBRARY DEPARTMENT

For the Year Ended December 31, 1936

Petty Cash Receipts and Disbursements

Cash on Hand—January 1, 1936		$130.31	
Receipts for the Year 1936			
Adult Department	$1,445.42		
Juvenile Department	228.29		
		1,673.71	
Total Cash to be Accounted For			$1,804.02
Deduct			
Cash Payments to City Treasurer		$1,607.21	
Expenses Paid by Librarian		46.13	
Total Deductions			1,653.34
BALANCE ON HAND—DECEMBER 31, 1936			$150.68

City of Manchester

EXHIBIT O

CITY SCALES DEPARTMENT

For the Year Ended December 31, 1936

Statement of Cash Receipts

January	$8.40
February	10.10
March	9.80
April	13.30
May	9.70
June	8.70
July	8.10
August	11.00
September	12.50
October	16.60
November	10.60
December	12.00
TOTAL	$130.80
Paid to City Treasurer in 1936	$118.80
Paid to City Treasurer in 1937	$12.00

City of Manchester

EXHIBIT P — SCHEDULE I

STATEMENT OF CEMETERIES

Cash Receipts

For the Year Ended December 31, 1936

	Pine Grove	Valley	Piscataquog	Merrill	Amoskeag	Total
Cash Received by Superintendent						
Care of Lots and Graves	$594.00	$228.10	$69.00			$891.10
Sale of Lots and Graves	3,346.85					3,346.85
Interments	3,650.50	256.00	47.00		$28.00	3,981.50
Miscellaneous	3,989.80	191.50	6.00	$25.00	70.00	4,282.30
Totals	$11,581.15	$675.60	$122.00	$25.00	$98.00	$12,501.75
Cash Received by Treasurer						
Lots Placed Under Perpetual Care	$868.75	$831.00		$100.00	$210.00	$2,009.75
Sale of Lots and Graves	10,231.78					10,231.78
Special Trust Funds	1,400.00	4,200.00				5,600.00
Interest Perpetual Care Funds	348.07					348.07
Totals	$12,848.60	$5,031.00		$100.00	$210.00	$18,189.60
Summary of Cash Receipts from All Sources						
Sale of Lots and Graves						$13,578.63
Lots Placed Under Perpetual Care						2,009.75
Care of Lots and Graves						891.10
Interments						3,981.50
Special Trust Funds						5,600.00
Interest on Perpetual Care Funds						348.07
Miscellaneous						4,282.30
TOTAL RECEIPTS						$30,691.35

City of Manchester

EXHIBIT P — SCHEDULE II

STATEMENT OF CEMETERIES

Accounts Receivable

For the Year Ended December 31, 1936

	Pine Grove	Valley	Piscataquog	Total
Balance Outstanding—January 1, 1936	$281.00	$38.00	$21.00	$340.00
Add				
Accounts Rendered During the Year	296.00	43.50	18.00	357.50
Totals	$577.00	$81.50	$39.00	$697.50
Deduct				
Accounts Paid During the Year	$259.50	$45.00	$21.00	$325.50
Accounts Abated During the Year	54.50	3.00	4.00	61.50
Totals	$314.00	$48.00	$25.00	$387.00
BALANCE OUTSTANDING—DECEMBER 31, 1936	$263.00	$33.50	$14.00	$310.50

City of Manchester

EXHIBIT Q

STATEMENT OF FIRE DEPARTMENT

For the Year Ended December 31, 1936

Accounts Receivable

Balance—January 1, 1936	$411.50
Accounts Paid During the Year	215.00
BALANCE—DECEMBER 31, 1936	$196.50

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